



uPhongolo Municipality

KZN262

ADJUSTMENTS BUDGET
2014/2015

TABLE OF CONTENTS

Item	Description	Page
1	Report to Executive Committee	2
2	Executive Summary	4
3	Adjustments Budget Tables	10-25
4	Supporting Schedules	27-49
5	Municipal Manager's Quality Certificate	51

REPORT TO EXECUTIVE COMMITTEE

ADJUSTMENTS BUDGET – 2014/ 2015

PURPOSE

The purpose of this report is to obtain approval for adjustments to the approved 2014/15 Medium Term Revenue and Expenditure Framework (MTREF) in terms Section 28 of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA).

BACKGROUND

The 2014/15 MTREF was adopted by Council on 30 May 2014 in accordance with Section 24(1) of the MFMA and applicable National Treasury finance management reform requirements.

Section 28 of the Municipal Finance Management Act (MFMA) makes provision for the revision of an approved annual budget via an Adjustments Budget. Accordingly, the revision to the budget via an adjustment budget was considered and approved by Council at its meeting on 29 January 2015.

Section 28 of the MFMA also provides, inter alia, for the following:

1. A Municipality may revise an approved annual budget through an adjustment budget.
2. A Municipality may authorise the utilisation of projected savings in one vote towards spending over another vote, (*Vote: One of the main segments into which a budget of a municipality is divided i.e. Cluster level.*).
3. When an adjustments budget is tabled it must be accompanied by:-
 - a) an explanation how the Adjustments Budget affects the annual budget;
 - b) a motivation of any material changes to the annual budget;
 - c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years.

Furthermore, Regulation 23 (of Part 4) of the Municipal Budget and Reporting Regulations provides, inter alia for the following:

1. An Adjustment Budget may be tabled in the Municipal Council at any time after the Mid-year and Performance Assessment has been tabled in the Council, but **not later than 28 February** of the current year.

- when additional revenues are allocated to a municipality in a national or provincial adjustment budget or via institutional grants;
- to authorise unforeseen and unavoidable expenditure; and
- to authorise roll-overs from previous financial year.

In terms of section 72 of the MFMA the performance of a municipality must be reviewed during the first half of the financial year and the approved MTREF be revised regarding revenue projections and expenditure trends. Accordingly, the mid-year budget and performance assessment of the Municipality was taken into consideration in producing this adjustment budget.

Summary

The main reasons for this adjustment budget can be summarised as follows:

1. Adjustments in respect of additional Grant Funding allocated to the municipality
2. Additional roll-overs of unspent grants from the previous year

This adjustment budget does not result in a revision of the tariffs for the year.

Recommendation/Resolution

The following **recommendation** is accordingly submitted for consideration:

That, in accordance with the provisions of Section 28 of the Municipal Finance Management Act and in accordance with the Municipal Budget and Reporting Regulations, the Adjustment to the 2014/15 Budget be approved.



M R MTHETHWA
ACTING MUNICIPAL MANAGER



S F MKHIZE
ACTING CHIEF FINANCIAL OFFICER

DATE: 26 February 2015

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

uPhongolo Municipality has a responsibility to continue improving the quality of services to its citizens. In order to be able to fulfil this responsibility it has to generate the required revenue. In these tough economic times it is imperative for the municipality to implement sound revenue and cash management which is fundamental to the financial sustainability of service delivery. The reality is that we are faced with developmental backlogs in the form of infrastructure and poverty. The expenditure required to address these challenges is inevitably always exceeding available funding. This has led to difficult choices being made in balancing expenditures against realistically anticipated revenue.

The financial performance indicators reflect that the municipality is in a stable fiscal position notwithstanding the vulnerability of the economy. Budgetary control ensures that spending is within affordability parameters in order for the municipality to deliver on its core mandate and achieve its developmental goals. The 2014/15 adjustments budget does not affect the long-term financial sustainability of the municipality.

ADJUSTMENT TO BUDGET FUNDING

The following additional adjustments are reflected to the funding of the 2014/15 annual budget:

- Additional grant allocations in the Economic Development and Planning and Sports and Recreation for the construction of Imbube Cultural Village and Ncotshane Sportfield.
- The rollover of unspent conditional grants at the end of 2013/14 financial year.

ADJUSTMENT TO EXPENDITURE LEVELS

The following adjustment was reflected to the expenditure levels of the 2014/15 annual budget:

- Necessity to increase the number of contractors to enhance service delivery.
- Utilisation of projected savings in some vote towards spending over under other votes.

The following table is an overview of the proposed 2014/15 adjustments operating budget and medium term revenue and expenditure framework:

Summary Statement of Adjustments Budget (Operating Budget)

The Summary Statement of Adjustments Budget (Operating Budget) shown on, **Page 10. Table B1**), is prepared in terms of the prescribed budget formats, detailing revenue by source type and expenditure by input type. The summary report indicates the following:

Description	2014/15 Budget	2014/15 Revised Budget	Change	Forecast
Total Revenue (Excl. Capital Transfers)	(150 583 861)	(151 473 540)	(889 679)	(151 473 540)
Total Operating Expenditure	143 251 911	151 473 540	8 221 629	151 473 540
Surplus/(Deficit)	7 331 950	-	7 331 950	-
Capital Budget	56 335 950	52 508 191	3 827 759	52 508 191

Summary of budget

Classification of Budget	Budget 2014/15	Adjusted Budget 2014/15
Operating budget	143 251 910	151 473 540
Capital budget	56 335 950	52 508 191
Total budget	199 587 860	203 981 731

After considering the above inputs the adjusted capital expenditure budget will be funded from the following sources:

Source of Funding	Budget 2014/15	Adjusted Budget 2014/15
National Government grants	38 789 000	38 789 000
Provincial Government grants	-	10 101 000
Borrowings	10 215 000	2 050 000
Own internally generated funds	7 331 950	1 568 191
Total source of funds	56 335 950	52 508 911

Explanations:

1. The adjustments budget provides for a net increase in total operating revenue of R889,679 for the 2014/15 financial year. The main adjustments made to operating revenue are (refer schedule B4) as follows:
 - Service charges reflect a net increase of R925 335. The increase relates to refuse removal.
 - Licences and permits increase by R25,337.
 - Grants and subsidies decreased by R106,000.
 - Other revenue increased by R45,007
2. The adjusted operating expenditure is projected to increase with a net amount of R8,222 million. The main contributing factors for this increase are as follows:
 - Contracted services increased from R10,974 million to R17,250 million due to the increase in the number of contractors.
 - General operating expenses increased by a net amount of R1,946 million.

The above increased expenditure will be funded from projected savings on certain items of expenditure as well as the projected increase in revenues.
3. Government grants (transfers) recognised for capital expenditure have increased by R10,101 million for the following adjustments:
 - An increase of R675 thousand on the Ncotshane Sportsfield Grant (allocation of R525 000 for construction and R150 000 for maintenance).
 - An increase of R6,493 million on the Imbube Cultural Village Grant (further allocation of R5 million and roll over of R1,493 million).
 - A roll over of R785 thousand on the flea market grant for phase 2. This project is complete and these funds will be utilised for other capital projects to be identified.
 - A roll over of R2,298 million for the completion of the sub-taxi rank.
4. The adjusted capital expenditure for 2014/15 amounts to R52,508 million which is R3,827 million less than the previous annual budget of R56,335 million. The net decrease is attributable mainly to the following:
 - The national treasury declined the request to refurbish the council chamber. The budget was R2,7 million and has been reversed.

- The provision for the acquisition of the Transnet property as well as the community hall has been reversed due to financial constraints, R3 million and R1 million respectively.
- Net decrease in other assets of R1,464 million which will not be acquired in the current financial year due to financial constraints.

Capital expenditure from internally generated funds is under severe pressure and Council budgeted to take up R10,215 million to finance the council chamber as well as other assets in 2014/15 budget. However, the external facility has been reduced to R2,050 million to reduce exposure to financial risk (to manage the financial leverage).

Table B5 in conjunction with supporting table SB19 provides a list of capital programmes affected by the adjustments budget. The main projects affected within the programmes are summarised as follows:

4.1 Governance and Administration

- The abandonment of the expected construction of the council chamber with an expected cost of R2,7 million.
- The utilisation of the savings on some votes towards increased expenditure over another votes.

4.2 Planning and Development

- Additional grant funding amounting to R10,101 million.

4.3 Electricity

- Deferment of capital expenditure R2.6 million.

The adjustments budget has no significant effect on the service delivery targets and performance indicators and no revision is required.

Unforeseen and unavoidable expenditure

It is encouraging to report that no unforeseen and unavoidable expenditure occurred up to 31 December 2014.

ADJUSTMENTS BUDGET TABLES

KZN262 uPhongolo - Table B1 Adjustments Budget Summary -

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
R thousands											
Financial Performance											
Property rates	23 064	-	-	-	-	-	-	-	23 064	24 425	25 768
Service charges	33 313	-	-	-	-	-	925	925	34 239	35 769	37 737
Investment revenue	1 762	-	-	-	-	-	-	-	1 762	1 866	1 968
Transfers recognised - operational	82 855	-	-	-	-	(6)	(100)	(106)	82 749	100 362	101 927
Other own revenue	9 589	-	-	-	-	-	443	443	10 032	10 624	11 209
Total Revenue (excluding capital transfers and contributions)	150 584	-	-	-	-	(6)	1 269	1 263	151 846	173 047	178 609
Employee costs	45 665	-	-	-	-	-	-	-	45 665	48 577	51 665
Remuneration of councillors	7 393	-	-	-	-	-	-	-	7 393	7 762	8 150
Depreciation & asset impairment	4 536	-	-	-	-	-	-	-	4 536	5 717	6 376
Finance charges	970	-	-	-	-	-	-	-	970	692	578
Materials and bulk purchases	32 277	-	-	-	-	-	610	610	32 887	37 308	39 051
Transfers and grants	2 810	-	-	-	-	-	(237)	(237)	2 573	7 916	8 351
Other expenditure	49 602	-	-	-	-	-	8 222	8 222	57 823	65 076	64 438
Total Expenditure	143 252	-	-	-	-	-	8 595	8 595	151 846	173 047	178 609
Surplus/(Deficit)	7 332	-	-	-	-	(6)	(7 326)	(7 332)	-	(0)	(0)
Transfers recognised - capital	38 789	-	-	-	-	10 101	-	10 101	48 890	43 089	44 203
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	46 121	-	-	-	-	10 095	(7 326)	2 769	48 890	43 089	44 203
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	46 121	-	-	-	-	10 095	(7 326)	2 769	48 890	43 089	44 203
Capital expenditure & funds sources											
Capital expenditure	56 336	-	-	-	-	10 101	(13 929)	(3 828)	52 508	45 239	46 753
Transfers recognised - capital	38 789	-	-	-	-	10 101	-	10 101	48 890	43 089	44 203
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	10 215	-	-	-	-	-	(8 165)	(8 165)	2 050	450	2 550
Internally generated funds	7 332	-	-	-	-	-	(5 764)	(5 764)	1 568	1 700	-
Total sources of capital funds	56 336	-	-	-	-	10 101	(13 929)	(3 828)	52 508	45 239	46 753
Financial position											
Total current assets	46 988	-	-	-	-	-	42 025	42 025	89 014	89 780	101 530
Total non current assets	326 834	-	-	-	-	-	(3 984)	(3 984)	322 850	362 372	402 749
Total current liabilities	26 839	-	-	-	-	-	19 372	19 372	46 211	58 737	71 703
Total non current liabilities	21 352	-	-	-	-	-	(13 807)	(13 807)	7 545	7 164	8 768
Community wealth/Equity	325 632	-	-	-	-	-	32 476	32 476	358 107	386 252	423 809
Cash flows											
Net cash from (used) operating	51 288	-	-	-	-	9 995	9 120	19 115	70 403	45 747	56 063
Net cash from (used) investing	(56 336)	-	-	-	-	-	3 828	3 828	(52 508)	(45 239)	(46 753)
Net cash from (used) financing	7 568	-	-	-	-	-	(9 248)	(9 248)	(1 680)	(1 073)	1 027
Cash/cash equivalents at the year end	16 123	-	-	-	-	9 995	3 700	13 695	29 818	29 252	39 589
Cash backing/surplus reconciliation											
Cash and investments available	12 146	-	-	-	-	-	17 672	17 672	29 818	29 252	39 589
Application of cash and investments	2 209	-	-	-	-	-	(12 324)	(12 324)	(10 115)	2 709	14 266
Balance - surplus (shortfall)	9 936	-	-	-	-	-	29 996	29 996	39 933	26 543	25 323
Asset Management											
Asset register summary (WDV)	326 834	-	-	-	-	9 576	(13 560)	(3 984)	322 849	362 372	402 749
Depreciation & asset impairment	4 536	-	-	-	-	-	-	-	4 536	5 717	6 376
Renewal of Existing Assets	8 245	-	-	-	-	-	(321)	(321)	7 924	9 171	11 000
Repairs and Maintenance	12 540	-	-	-	-	-	610	610	13 150	19 885	18 461
Free services											
Cost of Free Basic Services provided	4 030	-	-	-	-	-	-	-	4 030	9 268	9 778
Revenue cost of free services provided	5 011	-	-	-	-	-	-	-	5 011	6 424	6 777
Households below minimum service level											
Water:	12	-	-	-	-	-	-	-	12	13	15
Sanitation/sewerage:	14	-	-	-	-	-	-	-	14	15	18
Energy:	13	-	-	-	-	-	-	-	13	14	17
Refuse:	26	-	-	-	-	-	-	-	26	27	33

KZN262 uPhongolo - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavold. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
<i>Governance and administration</i>		65 672	-	-	-	-	-	10 811	10 811	76 283	88 908	91 731
Executive and council		16 758	-	-	-	-	-	3 662	3 662	20 420	23 278	23 628
Budget and treasury office		40 101	-	-	-	-	-	4 361	4 361	44 462	49 278	51 544
Corporate services		8 814	-	-	-	-	-	2 587	2 587	11 401	16 352	16 559
<i>Community and public safety</i>		14 352	-	-	-	-	519	1 853	2 372	16 724	21 075	21 640
Community and social services		6 939	-	-	-	-	(6)	1	(5)	6 933	8 061	8 436
Sport and recreation		2 262	-	-	-	-	-	-	-	-	-	-
Public safety		5 151	-	-	-	-	525	616	1 141	3 402	5 467	5 511
Housing		-	-	-	-	-	-	1 237	1 237	6 388	7 547	7 693
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		44 294	-	-	-	-	-	-	-	-	-	-
Planning and development		35 320	-	-	-	-	9 576	3 488	13 064	57 359	50 813	51 971
Road transport		8 974	-	-	-	-	9 576	2 148	11 724	47 044	38 568	39 357
Environmental protection		-	-	-	-	-	-	1 340	1 340	10 315	12 245	12 614
<i>Trading services</i>		63 775	-	-	-	-	-	-	-	-	-	-
Electricity		53 587	-	-	-	-	-	(14 944)	(14 944)	48 831	53 514	55 633
Water		-	-	-	-	-	-	(14 614)	(14 614)	38 974	43 076	44 620
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		10 188	-	-	-	-	-	(331)	(331)	9 857	10 439	11 013
<i>Other</i>		1 279	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	189 373	-	-	-	-	10 095	1 269	11 364	200 736	216 136	222 812
Expenditure - Standard												
<i>Governance and administration</i>		59 332	-	-	-	-	-	5 474	5 474	64 806	69 125	73 219
Executive and council		22 307	-	-	-	-	-	181	181	22 488	23 659	24 918
Budget and treasury office		22 293	-	-	-	-	-	654	654	22 947	24 920	26 564
Corporate services		14 732	-	-	-	-	-	4 639	4 639	19 371	20 546	21 737
<i>Community and public safety</i>		20 387	-	-	-	-	-	3 006	3 006	23 373	24 812	25 291
Community and social services		8 362	-	-	-	-	-	-	-	8 362	8 882	9 420
Sport and recreation		3 993	-	-	-	-	-	-	-	6 874	7 282	6 689
Public safety		8 011	-	-	-	-	-	2 880	2 880	8 137	8 648	9 182
Housing		-	-	-	-	-	-	126	126	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		26 134	-	-	-	-	-	297	297	26 431	32 001	31 932
Planning and development		13 164	-	-	-	-	-	-	-	13 164	17 925	16 797
Road transport		12 970	-	-	-	-	-	297	297	13 267	14 076	15 136
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		35 084	-	-	-	-	-	(182)	(182)	34 902	44 634	45 554
Electricity		29 166	-	-	-	-	-	(182)	(182)	28 983	38 367	39 942
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		5 919	-	-	-	-	-	-	-	5 919	6 258	5 613
<i>Other</i>		2 335	-	-	-	-	-	-	-	2 335	2 475	2 613
Total Expenditure - Standard	3	143 252	-	-	-	-	-	8 595	8 595	151 846	173 047	178 609
Surplus/ (Deficit) for the year		46 121	-	-	-	-	10 095	(7 326)	2 769	48 890	43 089	44 203

KZN262 uPhongolo - Table B2 Adjustments Budget Financial Performance (standard classification) - B -

Standard Classification Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12	13	14	15
R thousand	1	A	A1	B	C	D	E	F	G	H	I	J
Revenue - Standard												
Municipal governance and administration		65 672	-	-	-	-	-	10 611	10 611	76 283	88 908	91 731
Executive and council		16 758	-	-	-	-	-	3 662	3 662	20 420	23 278	23 628
Mayor and Council		14 443	-	-	-	-	-	3 138	3 138	17 581	19 981	20 366
Municipal Manager		2 315	-	-	-	-	-	524	524	2 839	3 297	3 262
Budget and treasury office		40 101	-	-	-	-	-	4 361	4 361	44 462	49 278	51 544
Corporate services		8 814	-	-	-	-	-	2 587	2 587	11 401	16 352	16 559
Human Resources		1 145	-	-	-	-	-	350	350	1 496	1 834	1 855
Information Technology		-	-	-	-	-	-	-	-	-	-	-
Property Services		4 027	-	-	-	-	-	574	574	4 601	7 758	7 876
Other Admin		3 643	-	-	-	-	-	1 562	1 562	5 305	6 760	6 828
Community and public safety		14 352	-	-	-	-	519	1 853	2 372	16 724	21 075	21 640
Community and social services		6 939	-	-	-	-	(6)	1	(5)	6 933	8 061	8 436
Libraries and Archives		2 187	-	-	-	-	(6)	346	340	2 527	2 875	3 175
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-	-	-
Community halls and Facilities		2 412	-	-	-	-	-	(1 014)	(1 014)	1 398	1 633	1 665
Cemeteries & Crematoriums		1 393	-	-	-	-	-	379	379	1 772	2 082	2 104
Child Care		-	-	-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-	-	-
Other Community		947	-	-	-	-	-	-	-	-	-	-
Other Social		-	-	-	-	-	-	289	289	1 236	1 471	1 493
Sport and recreation		2 262	-	-	-	-	-	-	-	-	-	-
Public safety		5 151	-	-	-	-	-	1 237	1 237	6 388	7 547	7 693
Police		4 522	-	-	-	-	-	1 044	1 044	5 565	6 570	6 706
Fire		630	-	-	-	-	-	193	193	823	977	987
Civil Defence		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		44 294	-	-	-	-	9 576	3 488	13 064	57 359	50 813	51 971
Planning and development		35 320	-	-	-	-	9 576	2 148	11 724	47 044	38 568	39 357
Economic Development/Planning		3 311	-	-	-	-	-	991	991	4 302	5 091	4 687
Town Planning/Building enforcement		32 009	-	-	-	-	9 576	1 157	10 733	42 742	33 476	34 670
Licensing & Regulation		-	-	-	-	-	-	-	-	-	-	-
Road transport		8 974	-	-	-	-	-	1 340	1 340	10 315	12 245	12 614
Roads		5 361	-	-	-	-	-	1 642	1 642	7 003	8 538	8 777
Public Buses		-	-	-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		3 613	-	-	-	-	-	(302)	(302)	3 312	3 707	3 837
Other		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Trading services		63 775	-	-	-	-	-	(14 944)	(14 944)	48 831	53 514	55 633
Electricity		53 587	-	-	-	-	-	(14 614)	(14 614)	38 974	43 076	44 620
Electricity Distribution		53 587	-	-	-	-	-	(14 614)	(14 614)	38 974	43 076	44 620
Electricity Generation		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Water Distribution		-	-	-	-	-	-	-	-	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-	-	-
Waste management		10 188	-	-	-	-	-	(331)	(331)	9 857	10 439	11 013
Solid Waste		10 188	-	-	-	-	-	(331)	(331)	9 857	10 439	11 013
Other		1 279	-	-	-	-	-	260	260	1 540	1 825	1 838
Air Transport		24	-	-	-	-	-	6	6	31	37	37
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Tourism		1 255	-	-	-	-	-	254	254	1 509	1 788	1 801
Forestry		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	189 373	-	-	-	-	10 095	1 269	11 364	200 736	216 136	222 812

KZN262 uPhongolo - Table B2 Adjustments Budget Financial Performance (standard classification) - B -

Standard Classification Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12	13	14	15
R thousand	1	A	A1	B	C	D	E	F	G	H	I	J
Expenditure - Standard												
Municipal governance and administration		59 332	-	-	-	-	-	5 474	5 474	64 806	69 125	73 219
Executive and council		22 307	-	-	-	-	-	181	181	22 488	23 659	24 918
Mayor and Council		17 714	-	-	-	-	-	461	461	18 175	19 181	20 273
Municipal Manager		4 593	-	-	-	-	-	(280)	(280)	4 313	4 478	4 645
Budget and treasury office		22 293	-	-	-	-	-	654	654	22 947	24 920	26 564
Corporate services		14 732	-	-	-	-	-	4 639	4 639	19 371	20 546	21 737
Human Resources		2 272	-	-	-	-	-	74	74	2 346	2 491	2 641
Information Technology		-	-	-	-	-	-	-	-	-	-	-
Property Services		5 232	-	-	-	-	-	3 140	3 140	8 373	8 873	9 374
Other Admin		7 228	-	-	-	-	-	1 424	1 424	8 653	9 181	9 722
Community and public safety		20 367	-	-	-	-	-	3 006	3 006	23 373	24 812	25 291
Community and social services		8 362	-	-	-	-	-	-	-	8 362	8 882	9 420
Libraries and Archives		2 239	-	-	-	-	-	-	-	2 239	2 381	2 525
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-	-	-
Community halls and Facilities		1 783	-	-	-	-	-	-	-	1 783	1 894	2 013
Cemeteries & Crematoriums		2 462	-	-	-	-	-	-	-	2 462	2 608	2 754
Child Care		-	-	-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-	-	-
Other Community		1 878	-	-	-	-	-	-	-	1 878	1 999	2 126
Other Social		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		3 993	-	-	-	-	-	2 880	2 880	6 874	7 282	6 689
Public safety		8 011	-	-	-	-	-	126	126	8 137	8 648	9 182
Police		6 782	-	-	-	-	-	126	126	6 887	7 321	7 776
Fire		1 250	-	-	-	-	-	-	-	1 250	1 327	1 406
Civil Defence		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		26 134	-	-	-	-	-	297	297	26 431	32 001	31 932
Planning and development		13 164	-	-	-	-	-	-	-	13 164	17 925	16 797
Economic Development/Planning		6 427	-	-	-	-	-	-	-	6 427	10 759	9 178
Town Planning/Building enforcement		6 737	-	-	-	-	-	-	-	6 737	7 165	7 619
Licensing & Regulation		-	-	-	-	-	-	-	-	-	-	-
Road transport		12 970	-	-	-	-	-	297	297	13 267	14 076	15 136
Roads		10 638	-	-	-	-	-	297	297	10 936	11 596	12 498
Public Buses		-	-	-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		2 332	-	-	-	-	-	-	-	2 332	2 480	2 638
Other		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Trading services		35 084	-	-	-	-	-	(182)	(182)	34 902	44 634	45 554
Electricity		29 166	-	-	-	-	-	(182)	(182)	28 983	38 367	39 942
Electricity Distribution		29 166	-	-	-	-	-	(182)	(182)	28 983	38 367	39 942
Electricity Generation		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Water Distribution		-	-	-	-	-	-	-	-	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-	-	-
Waste management		5 919	-	-	-	-	-	-	-	5 919	6 268	5 813
Solid Waste		5 919	-	-	-	-	-	-	-	5 919	6 268	5 813
Other		2 335	-	-	-	-	-	-	-	2 335	2 475	2 613
Air Transport		43	-	-	-	-	-	-	-	43	46	48
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Tourism		2 292	-	-	-	-	-	-	-	2 292	2 429	2 565
Forestry		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	143 252	-	-	-	-	-	8 595	8 595	151 846	173 047	178 609
Surplus/ (Deficit) for the year		46 121	-	-	-	-	10 095	(7 326)	2 769	48 890	43 089	44 203

KZN262 uPhongolo - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Governance and Administration		16 758	-	-	-	-	-	3 662	3 662	20 420	23 278	23 628
Vote 2 - Financial Services		40 101	-	-	-	-	-	4 361	4 361	44 462	49 278	51 544
Vote 3 - Corporate Services		8 814	-	-	-	-	-	2 587	2 587	11 401	16 352	16 559
Vote 4 - Community and Social Services		6 939	-	-	-	-	(6)	1	(5)	6 933	8 061	8 436
Vote 5 - Sports and Recreation		2 262	-	-	-	-	525	616	1 141	3 402	5 467	5 511
Vote 6 - Public Safety		5 151	-	-	-	-	-	1 237	1 237	6 388	7 547	7 693
Vote 7 - Planning and Development		35 320	-	-	-	-	9 576	2 148	11 724	47 044	38 568	39 357
Vote 8 - Roads Transport		8 974	-	-	-	-	-	1 340	1 340	10 315	12 245	12 614
Vote 9 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Other		1 279	-	-	-	-	-	-	-	-	-	-
Vote 11 - Housing		-	-	-	-	-	-	260	260	1 540	1 825	1 838
Vote 12 - Electricity Services		53 587	-	-	-	-	-	-	-	-	-	-
Vote 13 - Water Services		-	-	-	-	-	-	(14 614)	(14 614)	38 974	43 076	44 620
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		10 188	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	189 373	-	-	-	-	10 095	1 289	11 364	200 736	216 136	222 812
Expenditure by Vote	1											
Vote 1 - Governance and Administration		22 307	-	-	-	-	-	181	181	22 488	23 659	24 918
Vote 2 - Financial Services		22 293	-	-	-	-	-	654	654	22 947	24 920	26 564
Vote 3 - Corporate Services		14 732	-	-	-	-	-	4 639	4 639	19 371	20 546	21 737
Vote 4 - Community and Social Services		8 362	-	-	-	-	-	-	-	8 362	8 882	9 420
Vote 5 - Sports and Recreation		3 993	-	-	-	-	-	2 880	2 880	6 874	7 282	6 689
Vote 6 - Public Safety		8 011	-	-	-	-	-	126	126	8 137	8 648	9 182
Vote 7 - Planning and Development		13 164	-	-	-	-	-	-	-	13 164	17 925	16 797
Vote 8 - Roads Transport		12 970	-	-	-	-	-	297	297	13 267	14 076	15 136
Vote 9 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Other		2 335	-	-	-	-	-	-	-	2 335	2 475	2 613
Vote 11 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity Services		29 166	-	-	-	-	-	-	-	-	-	-
Vote 13 - Water Services		-	-	-	-	-	-	(182)	(182)	28 983	38 367	39 942
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		5 919	-	-	-	-	-	-	-	5 919	6 268	5 613
Total Expenditure by Vote	2	143 252	-	-	-	-	-	8 595	8 595	151 846	173 047	178 609
Surplus/ (Deficit) for the year	2	46 121	-	-	-	-	10 095	(7 326)	2 769	48 890	43 089	44 203

KZN262 uPhongolo - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - Governance and Administration		16 758	-	-	-	-	-	3 662	3 662	20 420	23 278	23 628
1.1 - 05 Mayor		-	-	-	-	-	-	-	-	-	-	-
1.2 - 10 Council		14 443	-	-	-	-	-	-	-	-	-	-
1.3 - 15 Municipal Manager		2 315	-	-	-	-	-	3 138	3 138	17 581	19 981	20 366
Vote 2 - Financial Services		40 101	-	-	-	-	-	524	524	2 839	3 297	3 262
2.1 - 05 Directorate - Finance		-	-	-	-	-	-	4 361	4 361	44 462	49 278	51 544
2.2 - 10 Budget and Treasury		15 053	-	-	-	-	-	-	-	-	-	-
2.3 - 15 Assessment Rates		25 047	-	-	-	-	-	3 778	3 778	18 832	22 135	22 908
Vote 3 - Corporate Services		8 814	-	-	-	-	-	583	583	25 631	27 143	28 636
3.1 - 05 Directorate - Corporate Services		-	-	-	-	-	-	2 587	2 587	11 401	16 352	16 559
3.2 - 10 Other Administration		3 643	-	-	-	-	-	-	-	-	-	-
3.3 - 15 Human Resources		1 145	-	-	-	-	-	1 662	1 662	5 305	6 760	6 828
3.4 - 20 Information Technology		-	-	-	-	-	-	350	350	1 495	1 834	1 855
3.5 - 25 Property Services		4 027	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		6 939	-	-	-	-	(6)	574	574	4 601	7 758	7 876
4.1 - 05 Directorate - Community Services		-	-	-	-	-	(6)	1	(5)	6 933	8 061	8 436
4.2 - 10 Library Services		2 187	-	-	-	-	-	-	-	-	-	-
4.3 - 15 Cemeteries		1 393	-	-	-	-	-	346	340	2 527	2 875	3 175
4.4 - 20 Other Community Services		947	-	-	-	-	-	379	379	1 772	2 082	2 104
4.5 - 25 Community Halls		2 412	-	-	-	-	-	289	289	1 236	1 471	1 493
Vote 5 - Sports and Recreation		2 262	-	-	-	-	525	(1 014)	(1 014)	1 398	1 633	1 665
5.1 - 05 Sports and Recreation		1 218	-	-	-	-	525	616	1 141	3 402	5 467	5 511
5.2 - 10 Parks and Gardens		945	-	-	-	-	-	326	851	2 069	1 652	1 662
5.3 - 15 Caravan Park		99	-	-	-	-	-	289	289	1 234	3 710	3 738
Vote 6 - Public Safety		5 151	-	-	-	-	-	-	-	99	105	111
6.1 - 05 Traffic Services		4 522	-	-	-	-	-	1 237	1 237	6 388	7 547	7 693
6.2 - 10 Disaster Management		630	-	-	-	-	-	1 044	1 044	5 565	6 570	6 706
Vote 7 - Planning and Development		35 320	-	-	-	-	9 576	193	193	823	977	987
7.1 - 05 Directorate - Planning and Development		-	-	-	-	-	9 576	2 148	11 724	47 044	38 568	39 357
7.2 - 10 Technical Services		32 009	-	-	-	-	-	-	-	-	-	-
7.3 - 15 Economic Development		3 311	-	-	-	-	9 576	1 157	10 733	42 742	33 476	34 670
Vote 8 - Roads Transport		8 974	-	-	-	-	-	991	991	4 302	5 091	4 687
8.1 - 05 Roads		5 361	-	-	-	-	-	1 340	1 340	10 315	12 245	12 614
8.2 - 10 Vehicle Licensing and Testing		3 613	-	-	-	-	-	1 642	1 642	7 003	8 538	8 777
Vote 9 - Environmental Protection		-	-	-	-	-	-	(302)	(302)	3 312	3 707	3 837
9.1 - 05 Environmental Health		-	-	-	-	-	-	-	-	-	-	-
9.2 - 10 Pound Management		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Other		1 279	-	-	-	-	-	-	-	-	-	-
10.1 - 05 Aerodrome		24	-	-	-	-	-	260	260	1 540	1 825	1 838
10.2 - 10 Project Management		-	-	-	-	-	-	6	6	31	37	37
10.3 - 15 Tourism		1 255	-	-	-	-	-	-	-	-	-	-
10.4 - 20 Workshop		-	-	-	-	-	-	254	254	1 509	1 788	1 801
Vote 11 - Housing		-	-	-	-	-	-	-	-	-	-	-
11.1 - 05 Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity Services		53 587	-	-	-	-	-	(14 614)	(14 614)	38 974	43 076	44 620
12.1 - 05 Electricity Distribution		53 587	-	-	-	-	-	(14 614)	(14 614)	38 974	43 076	44 620
Vote 13 - Water Services		-	-	-	-	-	-	-	-	-	-	-
13.1 - 05 Water Distribution		-	-	-	-	-	-	-	-	-	-	-
13.2 - 10 Water Storage		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
14.1 - 05 Sewerage		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		10 188	-	-	-	-	-	(331)	(331)	9 857	10 439	11 013
15.1 - 05 Solid Waste		10 188	-	-	-	-	-	(331)	(331)	9 857	10 439	11 013
Total Revenue by Vote	2	189 373	-	-	-	-	10 095	1 269	11 364	200 736	216 136	222 812

KZN262 uPhongolo - Table B2 Adjustments Budget Financial Performance (standard classification) - B -

Standard Classification Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousand	1											
Expenditure by Vote	1											
Vote 1 - Governance and Administration		22 307	-	-	-	-	-	181	181	22 488	23 659	24 918
1.1 - 05 Mayor		-						-	-	-	-	-
1.2 - 10 Council		17 714						461	461	18 175	19 181	20 273
1.3 - 15 Municipal Manager		4 593						(280)	(280)	4 313	4 478	4 645
Vote 2 - Financial Services		22 293	-	-	-	-	-	654	654	22 947	24 920	26 564
2.1 - 05 Directorate - Finance		-						-	-	-	-	-
2.2 - 10 Budget and Treasury		22 293						654	654	22 947	24 920	26 564
2.3 - 15 Assessment Rates		-						-	-	-	-	-
Vote 3 - Corporate Services		14 732	-	-	-	-	-	4 639	4 639	19 371	20 546	21 737
3.1 - 05 Directorate - Corporate Services		-						-	-	-	-	-
3.2 - 10 Other Administration		7 228						1 424	1 424	8 653	9 181	9 722
3.3 - 15 Human Resources		2 272						74	74	2 346	2 491	2 641
3.4 - 20 Information Technology		-						-	-	-	-	-
3.5 - 25 Property Services		5 232						3 140	3 140	8 373	8 873	9 374
Vote 4 - Community and Social Services		8 362	-	-	-	-	-	-	-	8 362	8 882	9 420
4.1 - 05 Directorate - Community Services		-						-	-	-	-	-
4.2 - 10 Library Services		2 239						-	-	2 239	2 381	2 525
4.3 - 15 Cemeteries		2 462						-	-	2 462	2 608	2 754
4.4 - 20 Other Community Services		1 878						-	-	1 878	1 999	2 126
4.5 - 25 Community Halls		1 783						-	-	1 783	1 894	2 013
Vote 5 - Sports and Recreation		3 993	-	-	-	-	-	2 880	2 880	6 874	7 282	6 689
5.1 - 05 Sports and Recreation		2 118						-	-	2 118	2 243	2 367
5.2 - 10 Parks and Gardens		1 875						2 880	2 880	4 755	5 039	4 322
5.3 - 15 Caravan Park		-						-	-	-	-	-
Vote 6 - Public Safety		8 011	-	-	-	-	-	126	126	8 137	8 648	9 182
6.1 - 05 Traffic Services		6 762						126	126	6 887	7 321	7 776
6.2 - 10 Disaster Management		1 250						-	-	1 250	1 327	1 406
Vote 7 - Planning and Development		13 164	-	-	-	-	-	-	-	13 164	17 925	16 797
7.1 - 05 Directorate - Planning and Development		-						-	-	-	-	-
7.2 - 10 Technical Services		6 737						-	-	6 737	7 165	7 619
7.3 - 15 Economic Development		6 427						-	-	6 427	10 759	9 178
Vote 8 - Roads Transport		12 970	-	-	-	-	-	297	297	13 267	14 076	15 136
8.1 - 05 Roads		10 638						297	297	10 936	11 596	12 498
8.2 - 10 Vehicle Licensing and Testing		2 332						-	-	2 332	2 480	2 638
Vote 9 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-
9.1 - 05 Environmental Health		-						-	-	-	-	-
9.2 - 10 Pound Management		-						-	-	-	-	-
Vote 10 - Other		2 335	-	-	-	-	-	-	-	2 335	2 475	2 613
10.1 - 05 Aerodrome		43						-	-	43	46	48
10.2 - 10 Project Management		-						-	-	-	-	-
10.3 - 15 Tourism		2 292						-	-	2 292	2 429	2 565
10.4 - 20 Workshop		-						-	-	-	-	-
Vote 11 - Housing		-	-	-	-	-	-	-	-	-	-	-
11.1 - 05 Housing		-						-	-	-	-	-
Vote 12 - Electricity Services		29 166	-	-	-	-	-	(182)	(182)	28 983	38 367	39 942
12.1 - 05 Electricity Distribution		29 166						(182)	(182)	28 983	38 367	39 942
Vote 13 - Water Services		-	-	-	-	-	-	-	-	-	-	-
13.1 - 05 Water Distribution		-						-	-	-	-	-
13.2 - 10 Water Storage		-						-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
14.1 - 05 Sewerage		-						-	-	-	-	-
Vote 15 - Waste Management		5 919	-	-	-	-	-	-	-	5 919	6 268	5 613
15.1 - 05 Solid Waste		5 919						-	-	5 919	6 268	5 613
Total Expenditure by Vote	2	143 252	-	-	-	-	-	8 595	8 595	151 846	173 047	178 609
Surplus/ (Deficit) for the year	2	46 121	-	-	-	-	10 095	(7 326)	2 769	48 890	43 089	44 203

KZN262 uPhongolo - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Revenue By Source											
Property rates	23 064	-	-	-	-	-	-	-	23 064	24 425	25 768
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	26 529	-	-	-	-	-	-	-	26 529	27 604	29 123
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 785	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	925	925	7 710	8 165	8 614
Rental of facilities and equipment	1 390	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 762	-	-	-	-	-	-	-	1 390	1 471	1 552
Interest earned - outstanding debtors	3 826	-	-	-	-	-	-	-	1 762	1 866	1 968
Dividends received	-	-	-	-	-	-	1 060	1 060	4 885	5 174	5 458
Fines	398	-	-	-	-	-	-	-	-	-	-
Licences and permits	2 436	-	-	-	-	-	-	-	398	421	444
Agency services	722	-	-	-	-	-	(662)	(662)	1 775	1 879	1 983
Transfers recognised - operating	82 855	-	-	-	-	-	-	-	722	764	806
Other revenue	819	-	-	-	-	(6)	(100)	(106)	82 749	100 362	101 927
Gains on disposal of PPE	-	-	-	-	-	-	45	45	864	915	965
Total Revenue (excluding capital transfers and contributions)	150 584	-	-	-	-	(6)	1 269	1 263	151 846	173 047	178 609
Expenditure By Type											
Employee related costs	45 665	-	-	-	-	-	-	-	45 665	48 577	51 665
Remuneration of councillors	7 393	-	-	-	-	-	-	-	7 393	7 762	8 150
Debt impairment	1 454	-	-	-	-	-	-	-	1 454	1 540	1 625
Depreciation & asset impairment	4 536	-	-	-	-	-	-	-	4 536	5 717	6 376
Finance charges	970	-	-	-	-	-	-	-	970	692	578
Bulk purchases	23 299	-	-	-	-	-	-	-	23 299	24 673	26 030
Other materials	8 978	-	-	-	-	-	610	610	9 588	12 634	13 021
Contracted services	10 974	-	-	-	-	-	6 277	6 277	17 251	18 268	17 273
Transfers and grants	2 810	-	-	-	-	-	(237)	(237)	2 573	7 916	8 351
Other expenditure	37 174	-	-	-	-	-	1 945	1 945	39 119	45 268	45 540
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	143 252	-	-	-	-	-	8 595	8 595	151 846	173 047	178 609
Surplus/(Deficit)	7 332	-	-	-	-	(6)	(7 326)	(7 332)	-	(0)	(0)
Transfers recognised - capital	38 789	-	-	-	-	10 101	-	10 101	48 890	43 089	44 203
Contributions	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	46 121	-	-	-	-	10 095	(7 326)	2 769	48 890	43 089	44 203
Taxation	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 121	-	-	-	-	10 095	(7 326)	2 769	48 890	43 089	44 203
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 121	-	-	-	-	10 095	(7 326)	2 769	48 890	43 089	44 203
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	46 121	-	-	-	-	10 095	(7 326)	2 769	48 890	43 089	44 203

KZN262 uPhongolo - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2014/15									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Budget Year	Budget Year
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	+1 2015/16	+2 2016/17
R thousands		A	A1	B	C	D	E	F	G	H	Adjusted Budget	Adjusted Budget
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Governance and Administration		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	525	-	525	1 050	1 050	-	-
Vote 7 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Roads Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity Services		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Water Services		-	-	-	-	-	-	-	-	-	15 000	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	525	-	525	1 050	1 050	15 000	-
Single-year expenditure to be adjusted	2											
Vote 1 - Governance and Administration		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	(5)	(5)	(10)	(10)	-	-
Vote 5 - Sports and Recreation		-	-	-	-	-	(1 000)	(1 000)	(2 000)	(2 000)	-	-
Vote 6 - Public Safety		-	-	-	-	-	120	120	240	240	-	-
Vote 7 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Roads Transport		-	-	-	-	-	(1 200)	(1 200)	(2 400)	(2 400)	2 550	-
Vote 9 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity Services		-	-	-	-	-	(2 600)	(2 600)	(5 200)	(5 200)	-	-
Vote 13 - Water Services		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	(4 685)	(4 685)	(9 370)	(9 370)	2 550	-
Total Capital Expenditure - Vote		-	-	-	-	525	(4 685)	(4 160)	(8 320)	(8 320)	17 550	-
Capital Expenditure - Standard												
Governance and administration		8 925	-	-	-	-	-	(7 906)	(7 906)	1 019	-	-
Executive and council		700	-	-	-	-	-	(700)	(700)	-	-	-
Budget and treasury office		25	-	-	-	-	-	241	241	266	-	-
Corporate services		8 200	-	-	-	-	-	(7 447)	(7 447)	753	-	-
Community and public safety		2 557	-	-	-	-	525	(1 540)	(1 015)	1 542	-	-
Community and social services		81	-	-	-	-	-	34	34	115	-	-
Sport and recreation		1 776	-	-	-	-	525	(1 694)	(1 169)	607	-	-
Public safety		700	-	-	-	-	-	120	120	820	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		30 254	-	-	-	-	9 576	(1 883)	7 693	37 947	28 539	31 753
Planning and development		27 554	-	-	-	-	9 576	(683)	8 893	36 447	28 539	29 203
Road transport		2 700	-	-	-	-	-	(1 200)	(1 200)	1 500	-	2 550
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		14 600	-	-	-	-	-	(2 600)	(2 600)	12 000	16 700	15 000
Electricity		14 600	-	-	-	-	-	(2 600)	(2 600)	12 000	15 000	15 000
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	1 700	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	56 336	-	-	-	-	10 101	(13 929)	(3 828)	52 508	45 239	46 753
Funded by:												
National Government		38 789	-	-	-	-	-	-	-	38 789	43 089	44 203
Provincial Government		-	-	-	-	-	10 101	-	10 101	10 101	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	38 789	-	-	-	-	10 101	-	10 101	48 890	43 089	44 203
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		10 215	-	-	-	-	-	(8 165)	(8 165)	2 050	450	2 550
Internally generated funds		7 332	-	-	-	-	-	(5 764)	(5 764)	1 568	1 700	-
Total Capital Funding		56 336	-	-	-	-	10 101	(13 929)	(3 828)	52 508	45 239	46 753

KZN262 uPhongolo - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description <i>[Insert departmental structure etc]</i>	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation											
Vote 1 - Governance and Administration	-	-	-	-	-	-	-	-	-	-	-
1.1 - 05 Mayor											
1.2 - 10 Council											
1.3 - 15 Municipal Manager											
Vote 2 - Financial Services	-	-	-	-	-	-	-	-	-	-	-
2.1 - 05 Directorate - Finance											
2.2 - 10 Budget and Treasury											
2.3 - 15 Assessment Rates											
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-	-	-
3.1 - 05 Directorate - Corporate Services											
3.2 - 10 Other Administration											
3.3 - 15 Human Resources											
3.4 - 20 Information Technology											
3.5 - 25 Property Services											
Vote 4 - Community and Social Services	-	-	-	-	-	-	-	-	-	-	-
4.1 - 05 Directorate - Community Services											
4.2 - 10 Library Services											
4.3 - 15 Cemeteries											
4.4 - 20 Other Community Services											
4.5 - 25 Community Halls											
Vote 5 - Sports and Recreation	-	-	-	-	-	525	-	525	525	-	-
5.1 - 05 Sports and Recreation						525		525	525		
5.2 - 10 Parks and Gardens											
5.3 - 15 Caravan Park											
Vote 6 - Public Safety	-	-	-	-	-	-	-	-	-	-	-
6.1 - 05 Traffic Services											
6.2 - 10 Disaster Management											
Vote 7 - Planning and Development	26 789	-	-	-	-	9 576	-	9 576	36 365	28 089	29 203
7.1 - 05 Directorate - Planning and Development											
7.2 - 10 Technical Services	26 789										
7.3 - 15 Economic Development						9 576		9 576	36 365	28 089	29 203
Vote 8 - Roads Transport	-	-	-	-	-	-	-	-	-	-	-
8.1 - 05 Roads											
8.2 - 10 Vehicle Licensing and Testing											
Vote 9 - Environmental Protection	-	-	-	-	-	-	-	-	-	-	-
9.1 - 05 Environmental Health											
9.2 - 10 Pound Management											
Vote 10 - Other	-	-	-	-	-	-	-	-	-	-	-
10.1 - 05 Aerodrome											
10.2 - 10 Project Management											
10.3 - 15 Tourism											
10.4 - 20 Workshop											
Vote 11 - Housing	-	-	-	-	-	-	-	-	-	-	-
11.1 - 05 Housing											
Vote 12 - Electricity Services	12 000	-	-	-	-	-	-	-	12 000	15 000	15 000
12.1 - 05 Electricity Distribution	12 000								12 000	15 000	15 000
Vote 13 - Water Services	-	-	-	-	-	-	-	-	-	-	-
13.1 - 05 Water Distribution											
13.2 - 10 Water Storage											
Vote 14 - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-
14.1 - 05 Sewerage											
Vote 15 - Waste Management	-	-	-	-	-	-	-	-	-	-	-
15.1 - 05 Solid Waste											
Capital multi-year expenditure sub-total	38 789	-	-	-	-	10 101	-	10 101	48 890	43 089	44 203

KZN262 uPhongolo - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description <i>[Insert departmental structure etc]</i>	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands											
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation											
Vote 1 - Governance and Administration	840	-	-	-	-	-	(770)	(770)	70	-	-
1.1 - 05 Mayor									-		
1.2 - 10 Council	700						(700)	(700)	-		
1.3 - 15 Municipal Manager	140						(70)	(70)	70		
Vote 2 - Financial Services	25	-	-	-	-	-	241	241	266	-	-
2.1 - 05 Directorate - Finance									-		
2.2 - 10 Budget and Treasury	25						241	241	266		
2.3 - 15 Assessment Rates									-		
Vote 3 - Corporate Services	8 060	-	-	-	-	-	(7 377)	(7 377)	683	-	-
3.1 - 05 Directorate - Corporate Services									-		
3.2 - 10 Other Administration	3 000						(3 000)	(3 000)	-		
3.3 - 15 Human Resources	60						428	428	488		
3.4 - 20 Information Technology									-		
3.5 - 25 Property Services	5 000						(4 805)	(4 805)	195		
Vote 4 - Community and Social Services	81	-	-	-	-	-	34	34	115	-	-
4.1 - 05 Directorate - Community Services	11						(5)	(5)	6		
4.2 - 10 Library Services	63						(1)	(1)	61		
4.3 - 15 Cemeteries									-		
4.4 - 20 Other Community Services									-		
4.5 - 25 Community Halls	8						40	40	48		
Vote 5 - Sports and Recreation	1 776	-	-	-	-	-	(1 694)	(1 694)	82	-	-
5.1 - 05 Sports and Recreation	1 000						(1 000)	(1 000)	-		
5.2 - 10 Parks and Gardens	776						(694)	(694)	82		
5.3 - 15 Caravan Park									-		
Vote 6 - Public Safety	700	-	-	-	-	-	120	120	820	450	-
6.1 - 05 Traffic Services									120		
6.2 - 10 Disaster Management	700						-	-	700	450	
Vote 7 - Planning and Development	765	-	-	-	-	-	(683)	(683)	82	-	-
7.1 - 05 Directorate - Planning and Development									-		
7.2 - 10 Technical Services									-		
7.3 - 15 Economic Development	765						38	38	38		
Vote 8 - Roads Transport	2 700	-	-	-	-	-	(721)	(721)	44		
8.1 - 05 Roads	2 700						(1 200)	(1 200)	1 500	-	2 550
8.2 - 10 Vehicle Licensing and Testing							(1 200)	(1 200)	1 500		2 550
Vote 9 - Environmental Protection	-	-	-	-	-	-	-	-	-	-	-
9.1 - 05 Environmental Health									-		
9.2 - 10 Pound Management									-		
Vote 10 - Other	-	-	-	-	-	-	-	-	-	-	-
10.1 - 05 Aerodrome									-		
10.2 - 10 Project Management									-		
10.3 - 15 Tourism									-		
10.4 - 20 Workshop									-		
Vote 11 - Housing	-	-	-	-	-	-	-	-	-	-	-
11.1 - 05 Housing									-		
Vote 12 - Electricity Services	2 600	-	-	-	-	-	(2 600)	(2 600)	-	-	-
12.1 - 05 Electricity Distribution	2 600						(2 600)	(2 600)	-		
Vote 13 - Water Services	-	-	-	-	-	-	-	-	-	-	-
13.1 - 05 Water Distribution									-		
13.2 - 10 Water Storage									-		
Vote 14 - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-
14.1 - 05 Sewerage									-		
Vote 15 - Waste Management	-	-	-	-	-	-	-	-	-	1 700	-
15.1 - 05 Solid Waste									-	1 700	
Capital single-year expenditure sub-total	17 547	-	-	-	-	-	(13 929)	(13 929)	3 618	2 150	2 550
Total Capital Expenditure	56 336	-	-	-	-	10 101	(13 929)	(3 828)	52 508	45 239	46 753

KZN262 uPhongolo - Table B6 Adjustments Budget Financial Position -

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
ASSETS											
Current assets											
Cash	4						-	-	4	6	5
Call investment deposits	12 142						17 672	17 672	29 814	29 246	39 583
Consumer debtors	33 720	-	-	-	-	-	24 491	24 491	58 212	59 681	61 232
Other debtors	984						-	-	984	847	710
Current portion of long-term receivables	-						-	-	-	-	-
Inventory	138						(138)	(138)	-	-	-
Total current assets	46 988	-	-	-	-	-	42 025	42 025	89 014	89 780	101 530
Non current assets											
Long-term receivables	-						-	-	-	-	-
Investments	-						-	-	-	-	-
Investment property	88 095						-	-	-	-	-
Investment in Associate	-						313	313	88 408	88 408	88 408
Property, plant and equipment	238 625	-	-	-	-	-	(4 313)	(4 313)	234 313	273 858	314 258
Agricultural	-						-	-	-	-	-
Biological	-						-	-	-	-	-
Intangible	36						-	-	-	-	-
Other non-current assets	78						22	22	58	35	13
Total non current assets	326 834	-	-	-	-	-	(3 984)	(3 984)	322 850	362 372	402 749
TOTAL ASSETS	373 822	-	-	-	-	-	38 041	38 041	411 863	452 152	504 279
LIABILITIES											
Current liabilities											
Bank overdraft	-						-	-	-	-	-
Borrowing	3 722	-	-	-	-	-	(2 199)	(2 199)	1 523	1 523	1 523
Consumer deposits	1 181						(728)	(728)	453	453	453
Trade and other payables	21 935	-	-	-	-	-	22 300	22 300	44 235	56 761	69 727
Provisions	-						-	-	-	-	-
Total current liabilities	26 839	-	-	-	-	-	19 372	19 372	46 211	58 737	71 703
Non current liabilities											
Borrowing	14 890						(13 366)	(13 366)	1 523	1 142	2 746
Provisions	6 462	-	-	-	-	-	(441)	(441)	6 022	6 022	6 022
Total non current liabilities	21 352	-	-	-	-	-	(13 807)	(13 807)	7 545	7 164	8 768
TOTAL LIABILITIES	48 191	-	-	-	-	-	5 565	5 565	53 756	65 900	80 470
NET ASSETS	325 632	-	-	-	-	-	32 476	32 476	358 107	386 252	423 809
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	325 632	-	-	-	-	-	32 476	32 476	358 107	386 252	423 809
Reserves	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	325 632	-	-	-	-	-	32 476	32 476	358 107	386 252	423 809

KZN262 uPhongolo - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2014/15								Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H	
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		50 961						21 489	21 489	72 450	74 160
Government - operating	0	82 855					(106)		(106)	82 749	101 927
Government - capital	0	38 789					10 101		10 101	48 890	44 203
Interest		5 588						1 060	1 060	6 647	7 427
Dividends		-							-	-	-
Payments											
Suppliers and employees		(123 125)						(13 666)	(13 666)	(136 791)	(162 725)
Finance charges		(970)							-	(970)	(578)
Transfers and Grants	0	(2 810)						237	237	(2 573)	(8 351)
NET CASH FROM/(USED) OPERATING ACTIVITIES		51 288	-	-	-	-	9 995	9 120	19 115	70 403	45 747
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-							-	-	-
Decrease (Increase) in non-current debtors		-							-	-	-
Decrease (increase) other non-current receivables		-							-	-	-
Decrease (increase) in non-current investments		-							-	-	-
Payments											
Capital assets		(56 336)						3 828	3 828	(52 508)	(46 753)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(56 336)	-	-	-	-	-	3 828	3 828	(52 508)	(46 753)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-							-	-	-
Borrowing long term/refinancing		10 215						(8 165)	(8 165)	2 050	2 550
Increase (decrease) in consumer deposits		-							-	-	-
Payments											
Repayment of borrowing		(2 647)						(1 083)	(1 083)	(3 730)	(1 523)
NET CASH FROM/(USED) FINANCING ACTIVITIES		7 568	-	-	-	-	-	(9 248)	(9 248)	(1 680)	1 027
NET INCREASE/ (DECREASE) IN CASH HELD		2 520	-	-	-	-	9 995	3 700	13 695	16 215	10 336
Cash/cash equivalents at the year begin:	0	13 603								13 603	29 252
Cash/cash equivalents at the year end:	0	16 123					9 995	3 700		29 818	39 589

KZN262 uPhongolo - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Cash and investments available											
Cash/cash equivalents at the year end	16 123	-	-	-	-	9 995	3 700	13 695	29 818	29 252	39 589
Other current investments > 90 days	(3 977)	-	-	-	-	(9 995)	13 972	3 977	-	-	-
Non current assets - Investments	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:	12 146	-	-	-	-	-	17 672	17 672	29 818	29 252	39 589
Applications of cash and investments											
Unspent conditional transfers	-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing	-	-	-	-	-	-	-	-	-	-	-
Statutory requirements	5 666	-	-	-	-	-	-	(3 321)	2 345	2 345	2 345
Other working capital requirements	(10 541)	-	-	-	-	-	(11 262)	(11 262)	(21 802)	(5 658)	5 899
Other provisions	7 084	-	-	-	-	-	(1 062)	(1 062)	6 022	6 022	6 022
Long term investments committed	-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:	2 209	-	-	-	-	-	(12 324)	(15 644)	(13 435)	2 709	14 266
Surplus(shortfall)	9 936	-	-	-	-	-	29 996	33 317	43 253	26 543	25 323

KZN262 uPhongolo - Table B9 Asset Management -

Description		Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands			A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE													
Total New Assets to be adjusted		1	48 091	-	-	-	-	10 101	(13 608)	(3 507)	44 584	36 068	35 753
Infrastructure - Road transport			10 018	-	-	-	-	-	-	-	10 018	9 000	21 203
Infrastructure - Electricity			12 000	-	-	-	-	-	-	-	12 000	15 000	12 000
Infrastructure - Water			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-	-	-
Infrastructure			22 018	-	-	-	-	2 298	-	2 298	2 298	-	-
Community			10 311	-	-	-	-	2 298	-	2 298	24 316	24 000	33 203
Heritage assets			-	-	-	-	-	7 018	(1 000)	6 018	16 329	9 918	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Other assets			15 762	-	-	-	-	785	(12 608)	(11 823)	3 939	2 150	2 550
Agricultural Assets			-	-	-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted		2	8 245	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport			7 500	-	-	-	-	-	(321)	(321)	7 924	9 171	11 000
Infrastructure - Electricity			-	-	-	-	-	-	-	-	7 500	9 171	8 000
Infrastructure - Water			-	-	-	-	-	-	-	-	-	-	3 000
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-	-	-
Infrastructure			7 500	-	-	-	-	-	-	-	7 500	9 171	11 000
Community			-	-	-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Other assets			745	-	-	-	-	-	(321)	(321)	424	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted		4	17 518	-	-	-	-	2 298	-	2 298	2 298	-	-
Infrastructure - Road transport			12 000	-	-	-	-	-	-	-	17 518	18 171	29 203
Infrastructure - Electricity			-	-	-	-	-	-	-	-	12 000	15 000	15 000
Infrastructure - Water			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	2 298	-	2 298	2 298	-	-
Infrastructure			29 518	-	-	-	-	2 298	-	2 298	31 816	33 171	44 203
Community			10 311	-	-	-	-	7 018	(1 000)	6 018	16 329	9 918	-
Heritage assets			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Other assets			16 507	-	-	-	-	785	(12 929)	(12 144)	4 363	2 150	2 550
Agricultural Assets			-	-	-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted		2	56 336	-	-	-	-	10 101	(13 929)	(3 828)	52 508	45 239	46 753
ASSET REGISTER SUMMARY - PPE (WDV)		5											
Infrastructure - Road transport			85 439	-	-	-	-	-	(209)	(209)	85 230	100 172	125 781
Infrastructure - Electricity			32 751	-	-	-	-	-	-	-	32 751	59 268	73 686
Infrastructure - Water			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-	-	-
Infrastructure			118 190	-	-	-	-	-	(209)	(209)	117 981	159 440	199 468
Community			-	-	-	-	-	-	-	-	-	-	-
Heritage assets			78	-	-	-	-	-	(7)	(7)	71	71	71
Investment properties			88 095	-	-	-	-	-	313	313	88 408	88 408	88 408
Other assets			120 436	-	-	-	-	9 576	(13 680)	(4 104)	116 332	114 418	114 790
Intangibles			-	-	-	-	-	-	58	58	58	35	13
Agricultural Assets			-	-	-	-	-	-	-	-	-	-	-
Biological assets			36	-	-	-	-	-	(36)	(36)	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	326 834	-	-	-	-	9 576	(13 560)	(3 984)	322 849	362 372	402 749
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment		3	4 536	-	-	-	-	-	-	-	4 536	5 717	6 376
Repairs and Maintenance by asset class			12 540	-	-	-	-	-	-	-	12 540	19 490	18 045
Infrastructure - Road transport			8 075	-	-	-	-	-	-	-	8 075	10 236	8 820
Infrastructure - Electricity			2 107	-	-	-	-	-	-	-	2 107	5 021	4 759
Infrastructure - Water			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-	-	-
Infrastructure			10 182	-	-	-	-	-	-	-	10 182	15 257	13 579
Community			-	-	-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Other assets		6	2 358	-	-	-	-	-	-	-	2 358	4 233	4 466
TOTAL EXPENDITURE OTHER ITEMS to be adjusted			17 076	-	-	-	-	-	-	-	17 076	25 206	24 420
% of capital exp on renewal of assets			14.6%	0.0%							15.1%	20.3%	23.5%
Renewal of existing assets as % of deprecn			181.8%	0.0%							174.7%	160.4%	172.5%
R&M as a % of PPE			3.8%	0.0%							3.9%	5.4%	4.5%
Renewal and R&M as a % of PPE			6.4%	0.0%							6.3%	7.9%	7.2%

KZN262 uPhongolo - Table B10 Basic service delivery measurement -

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
	A	A1	B	C	D	E	F	G	H		
Household service targets											
Water:											
Piped water inside dwelling	1 830							-	2	1 880	2 236
Piped water inside yard (but not in dwelling)	10 674							-	11	10 965	13 044
Using public tap (at least min service level)	2 135							-	2	2 193	2 609
Other water supply (at least min service level)	3 660							-	4	3 759	4 472
Minimum Service Level and Above sub-total	18	-	-	-	-	-	-	-	18	19	22
Using public tap (< min service level)	-							-	-	-	-
Other water supply (< min service level)	12 198							-	12	12 531	14 906
No water supply	1							-	0	1	1
Below Minimum Service Level sub-total	12	-	-	-	-	-	-	-	12	13	15
Total number of households	30	-	-	-	-	-	-	-	30	31	37
Sanitation/sewerage:											
Flush toilet (connected to sewerage)	2 745							-	2 745	2 820	3 354
Flush toilet (with septic tank)	915							-	915	940	1 118
Chemical toilet	1 830							-	1 830	1 880	2 236
Pit toilet (ventilated)	3 355							-	3 355	3 448	4 099
Other toilet provisions (> min service level)	7 319							-	7 319	7 519	8 945
0	16 164	-	-	-	-	-	-	-	16 164	16 605	19 752
Bucket toilet	305							-	305	313	373
Other toilet provisions (< min service level)	-							-	-	-	-
No toilet provisions	14 029							-	14 029	14 411	17 143
0	14 334	-	-	-	-	-	-	-	14 334	14 724	17 516
0	30 498	-	-	-	-	-	-	-	30 498	31 329	37 268
Energy:											
Electricity (at least min service level)	17 702							-	17 702	17 785	19 890
Electricity - prepaid (> min service level)	-							-	-	-	-
0	17 702	-	-	-	-	-	-	-	17 702	17 785	19 890
Electricity (< min service level)	-							-	-	-	-
Electricity - prepaid (< min service level)	-							-	-	-	-
Other energy sources	12 796							-	12 796	13 584	17 378
0	12 796	-	-	-	-	-	-	-	12 796	13 584	17 378
0	30 498	-	-	-	-	-	-	-	30 498	31 329	37 268
Refuse:											
Removed at least once a week (min service)	4 574							-	4 574	4 602	4 629
0	4 574	-	-	-	-	-	-	-	4 574	4 602	4 629
Removed less frequently than once a week	915							-	915	939	1 118
Using communal refuse dump	305							-	305	313	373
Using own refuse dump	18 604							-	18 604	19 110	22 733
Other rubbish disposal	248							-	248	263	279
No rubbish disposal	5 852							-	5 852	6 102	8 136
0	25 924	-	-	-	-	-	-	-	25 924	26 727	32 639
0	30 498	-	-	-	-	-	-	-	30 498	31 329	37 268
Households receiving Free Basic Service											
Water (6 kilolitres per household per month)	-							-	-	-	-
Sanitation (free minimum level service)	-							-	-	-	-
Electricity/other energy (50kwh per household per month)	2 453							-	2 453	2 600	2 756
Refuse (removed at least once a week)	-							-	-	-	-
Cost of Free Basic Services provided (R'000)											
Water (6 kilolitres per household per month)	-							-	-	-	-
Sanitation (free sanitation service)	-							-	-	-	-
Electricity/other energy (50kwh per household per month)	2 810							-	2 810	7 976	8 415
Refuse (removed once a week)	1 220							-	1 220	1 292	1 363
Total cost of FBS provided (minimum social package)	4 030	-	-	-	-	-	-	-	4 030	9 268	9 778
Highest level of free service provided											
Property rates (R'000 value threshold)	-							-	-	-	-
Water (kilolitres per household per month)	-							-	-	-	-
Sanitation (kilolitres per household per month)	-							-	-	-	-
Sanitation (Rand per household per month)	-							-	-	-	-
Electricity (kw per household per month)	50							-	50	50	50
Refuse (average litres per week)	-							-	-	-	-
Revenue cost of free services provided (R'000)											
Property rates (R15 000 threshold rebate)	589							-	589	623	658
Property rates (other exemptions, reductions and rebates)	-							-	-	1 117	1 179
Water	-							-	-	-	-
Sanitation	-							-	-	-	-
Electricity/other energy	2 549							-	2 549	2 699	2 848
Refuse	1 873							-	1 873	1 984	2 093
Municipal Housing - rental rebates	-							-	-	-	-
Housing - top structure subsidies	-							-	-	-	-
Other	-							-	-	-	-
Total revenue cost of free services provided (total se	5 011	-	-	-	-	-	-	-	5 011	6 424	6 777

SUPPORTING SCHEDULES

KZN262 uPhongolo - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS											
Property rates											
Total Property Rates	24 459							-	24 459	25 902	27 325
less Revenue Foregone	1 394							-	1 394	1 477	1 558
Net Property Rates	23 064	-	-	-	-	-	-	-	23 064	24 425	25 768
Service charges - electricity revenue											
Total Service charges - electricity revenue	26 529							-	26 529	27 604	29 123
less Revenue Foregone	-							-	-	-	-
Net Service charges - electricity revenue	26 529	-	-	-	-	-	-	-	26 529	27 604	29 123
Service charges - water revenue											
Total Service charges - water revenue	-							-	-	-	-
less Revenue Foregone	-							-	-	-	-
Net Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue	-							-	-	-	-
less Revenue Foregone	-							-	-	-	-
Net Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue											
Total refuse removal revenue	6 785						925	925	7 710	8 165	8 614
Total landfill revenue	-						-	-	-	-	-
less Revenue Foregone	-						-	-	-	-	-
Net Service charges - refuse revenue	6 785	-	-	-	-	-	925	925	7 710	8 165	8 614
Other Revenue By Source											
Fuel levy	-							-	-	-	-
Other revenue	819						45	45	864	915	965
Total 'Other' Revenue	819	-	-	-	-	-	45	45	864	915	965
EXPENDITURE ITEMS											
Employee related costs											
Basic Salaries and Wages	33 714							-	33 714	35 862	38 139
Pension and UIF Contributions	3 696							-	3 696	3 932	4 184
Medical Aid Contributions	1 552							-	1 552	1 651	1 757
Overtime	1 242							-	1 242	1 322	1 405
Performance Bonus	2 818							-	2 818	2 998	3 189
Motor Vehicle Allowance	2 222							-	2 222	2 364	2 516
Cellphone Allowance	126							-	126	134	143
Housing Allowances	29							-	29	31	32
Other benefits and allowances	266							-	266	283	301
Payments in lieu of leave	-							-	-	-	-
Long service awards	-							-	-	-	-
Post-retirement benefit obligations	-							-	-	-	-
sub-total	45 665	-	-	-	-	-	-	-	45 665	48 577	51 665
Less: Employees costs capitalised to PPE									-	-	-
Total Employee related costs	45 665	-	-	-	-	-	-	-	45 665	48 577	51 665
Contributions recognised - capital											
List contributions by contract									-	-	-
Total Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment	4 536							-	4 536	5 717	6 376
Lease amortisation	-							-	-	-	-
Capital asset impairment	-							-	-	-	-
Depreciation resulting from revaluation of PPE	-							-	-	-	-
Total Depreciation & asset impairment	4 536	-	-	-	-	-	-	-	4 536	5 717	6 376
Bulk purchases											
Electricity	23 299							-	23 299	24 673	26 030
Water	-							-	-	-	-
Total bulk purchases	23 299	-	-	-	-	-	-	-	23 299	24 673	26 030

KZN262 uPhongolo - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
Contracted services											
Electrical Services	594							-	594	629	663
Refuse collection services (waste removal)	4 649						(356)	(356)	4 293	4 546	3 452
Parks and Garden maintenance	1 250						2 880	2 880	4 131	4 375	3 960
Information Technology services/corporate	1 048						598	598	1 646	1 744	1 839
Professional services	673							-	673	713	752
Security/ Protection Services	2 759						3 154	3 154	5 914	6 262	6 607
sub-total	10 974	-	-	-	-	-	6 277	6 277	17 251	18 268	17 273
Allocations to organs of state:											
Electricity	-							-	-		
Water	-							-	-		
Sanitation	-							-	-		
Other	-							-	-		
Total contracted services	10 974	-	-	-	-	-	6 277	6 277	17 251	18 268	17 273
Other Expenditure By Type											
Repairs and maintenance	-							-	-	-	-
Collection costs	319							-	319	337	356
Contributions to 'other' provisions	232							-	232	245	259
Consultant fees	1 169							-	1 169	1 221	1 283
Audit fees	2 336						231	231	1 400	2 221	2 343
General expenses	3 326							-	2 336	2 474	2 610
Subsistence and Travelling	2 558						462	462	3 789	1 351	(155)
Advertising	499						331	331	2 888	3 059	3 227
Legal Costs	323							-	499	529	558
Licenses	568						547	547	870	921	972
Stationery, printing and telephone	1 456							-	568	601	634
Youth, senior citizen, men & women support	3 234							-	1 456	1 542	1 627
Postages and courier	49							-	3 234	3 425	3 614
Cleaning materials	235							-	49	51	54
Electricity, water, refuse & sewerage charges	751							-	235	249	262
Rentals	1 051							-	751	795	839
Fuel & oil	1 033							-	1 051	1 113	1 174
Hire of equipment and rentals	1 472							-	1 033	1 894	1 998
Uniform and Protective Clothing	1 037						297	297	1 769	1 873	1 976
Training Fees and subscriptions	1 222						(455)	(455)	582	616	650
Insurance	1 215						533	533	1 755	1 859	1 961
Public participation	2 936							-	1 215	2 286	2 412
Pauper burials	214							-	2 936	3 110	3 281
Ward Upliftment	2 804							-	214	227	239
Expanded Works Programme - Job creation	1 823							-	2 804	2 970	3 133
Accommodation Expense	1 932							-	1 823	-	-
Disaster Victims Support and LED	3 380							-	1 932	2 046	2 158
								-	3 380	9 474	9 359
Total Other Expenditure	37 174	-	-	-	-	-	1 945	1 945	39 119	45 268	45 540

KZN262 uPhongolo - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
ASSETS											
Call investment deposits											
Call deposits < 90 days	12 142						17 672	17 672	29 814	29 246	39 583
Other current investments > 90 days	-							-	-	-	-
Total Call investment deposits	12 142	-	-	-	-	-	17 672	17 672	29 814	29 246	39 583
Consumer debtors											
Consumer debtors	71 046						25 946	25 946	96 992	100 001	103 177
Less: provision for debt impairment	37 326	-	-	-	-	-	1 454	1 454	38 780	40 320	41 945
Total Consumer debtors	33 720	-	-	-	-	-	24 491	24 491	58 212	59 681	61 232
Debt impairment provision											
Balance at the beginning of the year	35 871							-	35 871	38 780	40 320
Contributions to the provision	1 454						1 454	1 454	2 909	1 540	1 625
Bad debts written off	-							-	-	-	-
Balance at end of year	37 326	-	-	-	-	-	1 454	1 454	38 780	40 320	41 945
Property, plant & equipment											
PPE at cost/valuation (excl. finance leases)	269 746						658	658	270 403	315 642	362 395
Leases recognised as PPE	-						-	-	-	-	-
Less: Accumulated depreciation	31 120						4 971	4 971	36 091	41 785	48 138
Total Property, plant & equipment	238 625	-	-	-	-	-	(4 313)	(4 313)	234 313	273 858	314 258
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)	-							-	-	-	-
Current portion of long-term liabilities	3 722						(2 199)	(2 199)	1 523	1 523	1 523
Total Current liabilities - Borrowing	3 722	-	-	-	-	-	(2 199)	(2 199)	1 523	1 523	1 523
Trade and other payables											
Creditors	16 270						25 620	25 620	41 890	54 416	67 382
Unspent conditional grants and receipts	-						-	-	-	-	-
VAT	5 666						(3 321)	(3 321)	2 345	2 345	2 345
Total Trade and other payables	21 935	-	-	-	-	-	22 300	22 300	44 235	56 761	69 727
Non current liabilities - Borrowing											
Borrowing	14 890						(13 366)	(13 366)	1 523	1 142	2 746
Finance leases (including PPP asset element)	-						-	-	-	-	-
Total Non current liabilities - Borrowing	14 890	-	-	-	-	-	(13 366)	(13 366)	1 523	1 142	2 746
Provisions - non current											
Retirement benefits	2 601						(98)	(98)	2 503	2 503	2 503
List other major items	-						-	-	-	-	-
Refuse landfill site rehabilitation	3 862						(342)	(342)	3 519	3 519	3 519
Other	-						-	-	-	-	-
Total Provisions - non current	6 462	-	-	-	-	-	(441)	(441)	6 022	6 022	6 022
CHANGES IN NET ASSETS											
Accumulated surplus/(Deficit)											
Accumulated surplus/(Deficit) - opening balance	292 114						(29 482)	(29 482)	262 632	358 107	386 252
Appropriations to Reserves	-						-	-	-	-	-
Transfers from Reserves	-						-	-	-	-	-
Depreciation offsets	-						-	-	-	-	-
Other adjustments	33 517						61 957	61 957	95 475	28 145	37 557
Accumulated Surplus/(Deficit)	325 632	-	-	-	-	-	32 476	32 476	358 107	386 252	423 809
Reserves											
Housing Development Fund	-						-	-	-	-	-
Capital replacement	-						-	-	-	-	-
Self-insurance	-						-	-	-	-	-
Other reserves (list)	-						-	-	-	-	-
Revaluation	-						-	-	-	-	-
Total Reserves	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	325 632	-	-	-	-	-	32 476	32 476	358 107	386 252	423 809

KZN262 uPhongolo - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Planning & Development: Technical Services												
Function: Roads												
Sub-function: Eradication of backlogs												
Reduce roads and stormwater backlogs	Kilometers	9.9										
Function: Roads												
Sub-function: Road maintenance												
Roads rehabilitated	Kilometers	7.5										
Function: Technical Services												
Sub-function: Eradication of backlogs												
New sub-rank for growth	Number	-						1	1	1	-	-
Sub-function: Eradication of backlogs												
Construction of community halls	Number	3								3	-	-
Sub-function: Eradication of backlogs												
Construction of sportfields	Number	3								3	-	-
Sub-function: Eradication of backlogs												
Construction of crèches	Number	1								1	-	-
Community and Social Services												
Function: Local Economic Development												
Sub-function: Economic development												
Construction of flea market - phase 2	Number	1								1	-	-
Construction of Imbube Cultural Centre	Number	1								1	-	-
Electricity Services												
Function: Electricity Services												
Sub-function: Electricity Services												
Households provided with electricity	Households	1610								1610	1610	1610
Sub-function: Provide Public Lighting												
Installation of high mast in town		-								-	-	-
Sub-function: Excess to alternative energy												
Households provided with free basic electricity	Households	-						3 500	3 500	3 500	5 000	7 000
Households provided with alternative energy	Households	1 130						70	70	1 200	1 000	800

KZN262 uPhongolo - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Budget Year 2014/15			Budget Year +1 2015/16	Budget Year +2 2016/17
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.5%	2.0%	2.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	-0.4%	-376.3%	104.8%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	1.6%	1.4%	0.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities	1.4	1.9	1.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	1.4	1.9	1.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.5	0.7	0.3	0.0	0.0	0.0	0.0	0.0
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	91.2%	90.4%	1.3%	67.3%	0.0%	83.0%	83.0%	83.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	27.2%	30.1%	39.4%	0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	95.7%	98.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Creditors to Cash		114.6%	67.0%	151.7%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	1 092	5 614	3 326	410	-	410	395	390
	Total Cost of Losses (Rand '000)	459	3 818	2 228	320	-	320	332	355
Water Distribution Losses (2)	Total Volume Losses (kℓ)	3.4%	18.5%	11.0%	8.0%	-	8.0%	8.0%	8.0%
	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.0%	0.0%	27.8%	0.0%	0.0%	0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.8%	7.0%	5.8%	0.0%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	3.7%	4.3%	4.1%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	7.5	11.9	7.3	0.0%	0.0%	-3.7%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	76.5%	82.7%	102.1%	0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + investments)/monthly fixed operational expenditure	(3.9)	(10.5)	1.6	0.0	0.0	0.0	0.0	0.0

KZN262 uPhongolo - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	1996 Census	2001 Census	2007 Survey	2011/12	2012/13	2013/14	Current year	Original Budget	Adjusted Budget
Demographics									
Population	96 949	119 780	119 780	127 238	127 238	129 542	134 872	134 872	134 872
Females aged 5 - 14	14 468	16 589	16 589	15 730	15 730	16 015	16 976	16 976	16 976
Males aged 5 - 14	14 100	16 664	16 664	16 197	16 197	16 490	17 479	17 479	17 479
Females aged 15 - 34	18 233	22 541	22 541	24 644	24 644	25 090	26 595	26 595	26 595
Males aged 15 - 34	14 657	19 880	19 880	22 692	22 692	23 102	24 488	24 488	24 488
Unemployment	13 134	15 908	15 908	17 668	17 668	17 988	19 067	19 067	19 067
Monthly Household income (no. of households)									
None	19 407	19 407	3 953	3 953	3 953	3 953	4 190	4 190	4 708
R1 - R1 600	5 752	5 752	12 770	12 770	12 770	12 770	13 536	13 536	15 209
R1 601 - R3 200	396	396	6 281	6 281	6 281	6 281	6 658	6 658	7 481
R3 201 - R6 400	253	253	2 651	2 651	2 651	2 651	2 810	2 810	3 157
R6 401 - R12 800	89	89	1 581	1 581	1 581	1 581	1 676	1 676	1 883
R12 801 - R25 600	30	30	944	944	944	944	1 001	1 001	1 124
R25 601 - R51 200	13	13	404	404	404	404	428	428	481
R52 201 - R102 400	11	11	90	90	90	90	95	95	107
R102 401 - R204 800	11	11	46	46	46	46	49	49	55
R204 801 - R409 600	-	-	51	51	51	51	54	54	61
R409 601 - R819 200	-	-	-	-	-	-	-	-	-
> R819 200	-	-	-	-	-	-	-	-	-
Poverty profiles (no. of households)									
< R2 060 per household per month									
Insert description									
Household/demographics (000)									
Number of people in municipal area	96 949	119 780	119 780	127 238	127 238	129 542	134 872	134 872	134 872
Number of poor people in municipal area	-	-	-	-	-	-	-	-	-
Number of households in municipal area	15 967	26 954	26 954	28 772	28 772	29 293	30 498	30 498	30 498
Number of poor households in municipal area	-	-	-	-	-	-	-	-	-
Definition of poor household (R per month)	-	2 060	2 060	2 060	2 060	2 185	2 185	2 315	2 455
Housing statistics									
Formal	8 371	16 331	15 006	24 157	25 606	25 606	27 142	28 771	30 497
Informal	313	398	438	344	365	365	387	410	435
Total number of households	8 684	16 729	15 444	24 501	25 971	25 971	27 529	29 181	30 932
Dwellings provided by municipality	-	-	-	-	-	-	-	-	-
Dwellings provided by province/s	-	-	-	-	-	-	-	-	-
Dwellings provided by private sector	-	4 834	1 030	4 863	4 863	4 921	5 216	5 529	5 861
Total new housing dwellings	-	4 834	1 030	4 863	4 863	4 921	5 216	5 529	5 861
Economic									
Inflation/inflation outlook (CPIX)				6.5%	6.0%	5.6%	5.6%	5.6%	5.6%
Interest rate - borrowing				11.5%	8.5%	8.0%	8.0%	8.0%	8.0%
Interest rate - investment				5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Remuneration increases				6.3%	6.8%	6.9%	6.9%	6.9%	6.9%
Consumption growth (electricity)				14.0%	8.0%	7.0%	7.0%	7.0%	7.0%
Consumption growth (water)				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Collection rates									
Property tax/service charges				80.0%	77.0%	83.0%	83.0%	83.0%	83.0%
Rental of facilities & equipment				90.0%	77.0%	90.0%	90.0%	90.0%	90.0%
Interest - external investments				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors				80.0%	77.0%	83.0%	83.0%	83.0%	83.0%
Revenue from agency services				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

KZN262 uPhongolo - Supporting Table SB6 Adjustments Budget - funding measurement -

Description		2011/12			2012/13			2013/14			Medium Term Revenue and Expenditure Framework		
R thousands		MFMA section	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2015/16	Budget Year +2 2016/17			
Funding measures													
Cash/cash equivalents at the year end - R'000		18(1)b	16 175	23 402	13 603	16 123	—	29 818	29 252	39 589			
Cash + investments at the yr end less applications - R'000		18(1)b	10 778	38 002	35 126	9 936	—	43 253	26 543	25 323			
Cash year end/monthly employee/supplier payments		18(1)b	—	—	—	0	—	0	0	0			
Surplus/(Deficit) excluding depreciation offsets: R'000		18(1)	37 886	34 709	33 000	46 121	—	48 890	43 089	44 203			
Service charge rev % change - macro CPIX target exclusive		18(1)a,(2)	9.1%	19.3%	0.0%	0.0%	0.0%	0.0%	-1.0%	-0.5%			
Cash receipts % of Ratepayer & Other revenue		18(1)a,(2)	0.0%	0.0%	0.0%	77.3%	0.0%	107.8%	99.2%	99.3%			
Debt impairment expense as a % of total billable revenue		18(1)a,(2)	92.0%	111.9%	14.6%	2.5%	0.0%	2.5%	2.5%	2.5%			
Capital payments % of capital expenditure		18(1)c,19	10.3%	5.8%	98.2%	100.0%	0.0%	100.0%	100.0%	100.0%			
Borrowing receipts % of capital expenditure (excl. transfers)		18(1)c	93.1%	100.0%	100.0%	58.2%	0.0%	21.8%	43.4%	5.5%			
Grants % of Govt legislated/gazetted allocations		18(1)a	-0.4%	-228.9%	79.4%	100.0%	0.0%	100.0%	99.9%	99.9%			
Current consumer debtors % change - incr(decr)		18(1)a	31.3%	35.6%	21.6%	-15.4%	0.0%	-8.0%	2.3%	2.3%			
Long term receivables % change - incr(decr)		18(1)a	-78.9%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
R&M % of Property Plant & Equipment		20(1)(vi)	4.3%	6.7%	3.1%	3.8%	0.0%	4.1%	5.5%	4.6%			
Asset renewal % of capital budget		20(1)(vi)	0.0%	0.0%	—	14.6%	0.0%	15.1%	20.3%	23.5%			

KZN262 uPhongolo - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted 7	Multi-year capital 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F		
RECEIPTS:									
<u>Operating Transfers and Grants</u>									
National Government:	81 553	-	-	-	-	-	81 553	99 247	100 533
Local Government Equitable Share	76 982					-	76 982	96 330	97 415
Finance Management	1 800					-	1 800	1 950	2 100
Municipal Systems Improvement	934					-	934	967	1 018
EPWP Incentive	1 837					-	1 837	-	-
Provincial Government:	1 202	-	-	(6)	-	(6)	1 196	1 115	1 394
Community Library Services	132			(6)		(6)	126	138	365
Provincialisation of Libraries	920					-	920	977	1 029
Sport Facility Maintenance	150					-	150	-	-
						-	-		
District Municipality:	100	-	-	-	(100)	(100)	-	-	-
ZDM Tourism Subsidy	100				(100)	(100)	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]							-		
							-		
Total Operating Transfers and Grants	82 855	-	-	(6)	(100)	(106)	82 749	100 362	101 927
<u>Capital Transfers and Grants</u>									
National Government:	38 789	-	-	-	-	-	38 789	43 089	44 203
Municipal Infrastructure Grant (MIG)	26 789					-	26 789	28 089	29 203
Integrated Electrification- DME	12 000					-	12 000	15 000	15 000
Provincial Government:	-	-	-	10 101	-	10 101	10 101	-	-
Sports Facility - Nootshane				525		525	525	-	-
Flea Market				785		785	785	-	-
Umbube Cultural Village				2 298		2 298	2 298	-	-
Sub-rank				6 493		6 493	6 493	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]							-		
							-		
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]							-		
							-		
Total Capital Transfers and Grants	38 789	-	-	10 101	-	10 101	48 890	43 089	44 203
TOTAL RECEIPTS OF TRANSFERS & GRANTS	121 644	-	-	10 095	(100)	9 995	131 639	143 451	146 130

KZN262 uPhongolo - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme .

Description	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	2 A1	3 B	4 C	5 D	6 E	7 F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:									
<u>Operating expenditure of Transfers and Grants</u>									
National Government:	81 553	-	-	-	-	-	81 553	99 247	100 533
Local Government Equitable Share	76 982					-	76 982	96 330	97 415
Finance Management	1 800					-	1 800	1 950	2 100
Municipal Systems Improvement	934					-	934	967	1 018
EPWP Incentive	1 837					-	1 837	-	-
Provincial Government:	1 202	-	-	(6)	-	(6)	1 196	1 115	1 394
Community Library Services	132			(6)		(6)	126	138	365
Provincialisation of Libraries	920					-	920	977	1 029
Sport Facility Maintenance	150					-	150	-	-
District Municipality:	100	-	-	-	(100)	(100)	-	-	-
ZDM Tourism Subsidy	100				(100)	(100)	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]									
Total operating expenditure of Transfers and Grants:	82 855	-	-	(6)	(100)	(106)	82 749	100 362	101 927
<u>Capital expenditure of Transfers and Grants</u>									
National Government:	38 789	-	-	-	-	-	38 789	43 089	44 203
Municipal Infrastructure Grant (MIG)	26 789					-	26 789	28 089	29 203
Integrated Electrification- DME	12 000					-	12 000	15 000	15 000
Provincial Government:	-	-	-	10 101	-	10 101	10 101	-	-
Sports Facility - Nootshane				525		525	525	-	-
Flea Market				785		785	785	-	-
Imbube Cultural Village				6 493		6 493	6 493	-	-
Sub-rank				2 298		2 298	2 298	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]									
Total capital expenditure of Transfers and Grants	38 789	-	-	10 101	-	10 101	48 890	43 089	44 203
Total capital expenditure of Transfers and Grants	121 644	-	-	10 095	(100)	9 995	131 639	143 451	146 130

KZN262 uPhongolo - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	2 A1	3 B	4 C	5 D	6 E	7 F		
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	-					-	-	-	-
Current year receipts	81 553					-	81 553	99 247	100 533
Conditions met - transferred to revenue	81 553	-	-	-	-	-	81 553	99 247	100 533
Conditions still to be met - transferred to liabilities									
Provincial Government:									
Balance unspent at beginning of the year	-					-	-	-	-
Current year receipts	1 202			(6)		(6)	1 196	1 115	1 394
Conditions met - transferred to revenue	1 202	-	-	(6)	-	(6)	1 196	1 115	1 394
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year	-					-	-	-	-
Current year receipts	100				(100)	(100)	-	-	-
Conditions met - transferred to revenue	100	-	-	-	(100)	(100)	-	-	-
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year	-					-	-	-	-
Current year receipts	-					-	-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
Total operating transfers and grants revenue	82 855	-	-	(6)	(100)	(106)	82 749	100 362	101 927
Total operating transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	-					-	-	-	-
Current year receipts	38 789					-	38 789	43 089	44 203
Conditions met - transferred to revenue	38 789	-	-	-	-	-	38 789	43 089	44 203
Conditions still to be met - transferred to liabilities									
Provincial Government:									
Balance unspent at beginning of the year	-					-	-	-	-
Current year receipts	-			10 101		10 101	10 101	-	-
Conditions met - transferred to revenue	-	-	-	10 101	-	10 101	10 101	-	-
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year	-					-	-	-	-
Current year receipts	-					-	-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year	-					-	-	-	-
Current year receipts	-					-	-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
Total capital transfers and grants revenue	38 789	-	-	10 101	-	10 101	48 890	43 089	44 203
Total capital transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE	121 644	-	-	10 095	(100)	9 995	131 639	143 451	146 130
TOTAL TRANSFERS AND GRANTS - CTBM	-	-	-	-	-	-	-	-	-

KZN262 uPhongolo - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavold. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Cash transfers to other municipalities											
[insert description]								-	-		
[insert description]								-	-		
[insert description]								-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms											
[insert description]								-	-		
[insert description]								-	-		
[insert description]								-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMS*	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organs of State											
[insert description]								-	-		
[insert description]								-	-		
[insert description]								-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations											
[insert description]								-	-		
[insert description]								-	-		
[insert description]								-	-		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:	-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other municipalities											
[insert description]								-	-		
[insert description]								-	-		
[insert description]								-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms											
[insert description]								-	-		
[insert description]								-	-		
[insert description]								-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMS*	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State											
[insert description]								-	-		
[insert description]								-	-		
[insert description]								-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations											
Indigent	2 810						(273)	(273)	2 537	7 916	8 351
								-	-		
								-	-		
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:	2 810	-	-	-	-	-	(273)	(273)	2 537	7 916	8 351
TOTAL NON-CASH TRANSFERS	2 810	-	-	-	-	-	(273)	(273)	2 537	7 916	8 351
TOTAL TRANSFERS	2 810	-	-	-	-	-	(273)	(273)	2 537	7 916	8 351

KZN262 uPhongolo - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Budget Year 2014/15									% change
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands	A	5	6	7	8	9	10	11	12	
	A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	5 024							-	5 024	0.0%
Pension and UIF Contributions	-							-	-	
Medical Aid Contributions	-							-	-	
Motor Vehicle Allowance	1 675							-	1 675	0.0%
Cellphone Allowance	592							-	592	
Housing Allowances	-							-	-	
Other benefits and allowances	102							-	102	
Sub Total - Councillors	7 393	-			-		-	-	7 393	0.0%
% Increase		-							-	
Senior Managers of the Municipality										
Basic Salaries and Wages	2 975							-	2 975	0.0%
Pension and UIF Contributions	8							-	8	0.0%
Medical Aid Contributions	-							-	-	
Overtime	-							-	-	
Performance Bonus	417							-	417	
Motor Vehicle Allowance	780							-	780	0.0%
Cellphone Allowance	68							-	68	0.0%
Housing Allowances	-							-	-	
Other benefits and allowances	-							-	-	
Payments in lieu of leave	-							-	-	
Long service awards	-							-	-	
Post-retirement benefit obligations	-							-	-	
Sub Total - Senior Managers of Municipality	4 248	-	-		-		-	-	4 248	0.0%
% Increase		-							-	
Other Municipal Staff										
Basic Salaries and Wages	30 739							-	30 739	0.0%
Pension and UIF Contributions	3 688							-	3 688	0.0%
Medical Aid Contributions	1 552							-	1 552	0.0%
Overtime	1 242							-	1 242	0.0%
Performance Bonus	2 402							-	2 402	
Motor Vehicle Allowance	1 442							-	1 442	0.0%
Cellphone Allowance	58							-	58	0.0%
Housing Allowances	29							-	29	
Other benefits and allowances	266							-	266	
Payments in lieu of leave	-							-	-	
Long service awards	-							-	-	
Post-retirement benefit obligations	-							-	-	
Sub Total - Other Municipal Staff	41 417	-	-	-	-	-	-	-	41 417	0.0%
% Increase										
Total Parent Municipality	53 058	-	-	-	-	-	-	-	53 058	0.0%
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION	53 058	-	-	-	-	-	-	-	53 058	0.0%
% Increase	19.1%									
TOTAL MANAGERS AND STAFF	45 665	-	-	-	-	-	-	-	45 665	0.0%

KZN262 uPhongolo - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Budget
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Revenue by Vote																
Vote 1 - Governance and Administration	4 729	132	—	(132)	5 276	526	1 648	1 648	1 648	1 648	1 648	1 648	20 420	23 278	23 628	
Vote 2 - Financial Services	5 195	476	2 947	3 232	6 856	3 244	3 655	3 655	3 655	3 655	3 655	4 238	44 462	49 278	51 544	
Vote 3 - Corporate Services	3 299	46	21	50	2 600	46	890	890	890	890	890	890	11 401	16 352	16 559	
Vote 4 - Community and Social Services	1 787	—	7	9	1 421	733	496	496	496	496	496	496	6 933	8 061	8 436	
Vote 5 - Sports and Recreation	855	9	7	6	680	8	306	306	306	306	306	307	3 402	5 467	5 511	
Vote 6 - Public Safety	1 767	42	92	98	1 424	53	485	485	485	485	485	485	6 388	7 547	7 693	
Vote 7 - Planning and Development	3 915	2 246	1 418	4 646	5 152	3 409	4 376	4 376	4 376	4 376	4 376	4 376	47 044	38 568	39 357	
Vote 8 - Roads Transport	2 873	110	178	181	2 292	92	879	879	879	879	879	193	10 315	12 245	12 614	
Vote 9 - Environmental Protection	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 10 - Other	497	—	—	—	393	—	108	108	108	108	108	109	1 540	1 825	1 838	
Vote 11 - Housing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 12 - Electricity Services	8 135	2 216	2 081	2 120	9 804	5 805	1 462	1 462	1 462	1 462	1 462	1 501	38 974	43 076	44 620	
Vote 13 - Water Services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 14 - Waste Water Management	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 15 - Waste Management	2 030	826	825	828	1 824	835	375	375	375	375	375	813	9 857	10 439	11 013	
Total Revenue by Vote	35 081	6 104	7 576	11 039	37 720	14 751	14 682	14 682	14 682	14 682	14 682	15 057	200 736	216 136	222 812	
Expenditure by Vote																
Vote 1 - Governance and Administration	1 470	1 488	1 542	1 080	987	1 972	2 325	2 325	2 325	2 325	2 325	2 325	22 488	23 659	24 918	
Vote 2 - Financial Services	1 017	830	1 446	790	4 632	2 004	2 038	2 038	2 038	2 038	2 038	2 038	22 947	24 920	26 564	
Vote 3 - Corporate Services	1 434	1 105	1 555	1 500	966	1 677	1 856	1 856	1 856	1 856	1 856	1 856	19 371	20 546	21 737	
Vote 4 - Community and Social Services	438	417	538	442	459	425	941	941	941	941	941	940	8 362	8 882	9 420	
Vote 5 - Sports and Recreation	105	424	318	1 192	252	952	605	605	605	605	605	605	6 874	7 282	6 689	
Vote 6 - Public Safety	818	900	961	1 063	995	1 339	343	343	343	343	343	343	8 137	8 648	9 182	
Vote 7 - Planning and Development	770	722	1 210	849	1 098	1 592	1 154	1 154	1 154	1 154	1 154	1 154	13 164	17 925	16 797	
Vote 8 - Roads Transport	381	723	587	564	635	577	1 633	1 633	1 633	1 633	1 633	1 634	13 267	14 076	15 136	
Vote 9 - Environmental Protection	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 10 - Other	102	58	279	161	110	63	261	261	261	261	261	260	2 335	2 475	2 613	
Vote 11 - Housing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 12 - Electricity Services	2 309	2 811	360	3 968	1 769	2 108	2 548	2 548	2 548	2 548	2 548	2 920	28 983	38 367	39 642	
Vote 13 - Water Services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 14 - Waste Water Management	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 15 - Waste Management	220	265	18	435	616	441	654	654	654	654	654	654	5 919	6 268	5 613	
Total Expenditure by Vote	9 065	9 742	8 816	12 044	12 520	13 148	14 356	14 356	14 356	14 356	14 356	14 729	151 946	173 047	178 609	
Surplus/ (Deficit)	26 016	(3 639)	(1 240)	(1 005)	25 200	1 603	325	325	325	325	325	327	48 890	43 089	44 203	

KZN262 uPhongolo - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) -

Description - Standard classification	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Budget	Budget	Adjusted Budget	Budget
Revenue - Standard																
<i>Governance and administration</i>																
Executive and council	13 222	653	2 968	3 150	14 732	3 816	6 193	6 193	6 193	6 193	6 193	6 777	76 283	88 908	91 731	
Budget and treasury office	4 729	132	—	(132)	5 276	528	1 648	1 648	1 648	1 648	1 648	1 648	20 420	23 278	23 628	
Corporate services	5 195	476	2 947	3 232	6 856	3 244	3 655	3 655	3 655	3 655	3 655	4 238	44 462	49 278	51 544	
<i>Community and public safety</i>																
Community and social services	3 299	46	21	50	2 600	46	890	890	890	890	890	890	11 401	16 352	16 559	
Sport and recreation	4 409	51	106	114	3 524	794	1 288	1 288	1 288	1 288	1 288	1 288	16 724	21 075	21 640	
Public safety	1 787	—	7	9	1 421	733	496	496	496	496	496	496	6 933	8 061	8 436	
Housing	855	9	7	6	680	8	306	306	306	306	306	307	3 402	5 467	5 511	
Health	1 767	42	92	98	1 424	53	485	485	485	485	485	485	6 388	7 547	7 683	
<i>Economic and environmental services</i>																
Planning and development	6 788	2 356	1 596	4 827	7 444	3 501	5 256	5 256	5 256	5 256	5 256	4 569	57 359	50 813	51 971	
Road transport	3 915	2 246	1 418	4 646	5 152	3 409	4 376	4 376	4 376	4 376	4 376	4 376	47 044	38 568	39 357	
Environmental protection	2 873	110	178	181	2 292	92	879	879	879	879	879	193	10 315	12 245	12 614	
<i>Trading services</i>																
Electricity	10 165	3 043	2 906	2 948	11 628	6 640	1 837	1 837	1 837	1 837	1 837	2 314	48 831	53 514	55 633	
Water	8 135	2 216	2 081	2 120	9 804	5 805	1 462	1 462	1 462	1 462	1 462	1 501	38 974	43 076	44 520	
Waste water management	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Waste management	2 030	826	825	828	1 824	835	375	375	375	375	375	813	9 857	10 439	11 013	
Other	497	—	—	—	393	—	108	108	108	108	108	109	1 540	1 825	1 838	
Total Revenue - Standard	35 081	6 104	7 576	11 039	37 720	14 751	14 682	14 682	14 682	14 682	14 682	15 057	200 736	216 136	222 812	
Expenditure - Standard																
<i>Governance and administration</i>																
Executive and council	3 921	3 423	4 543	3 370	6 585	5 652	6 219	6 219	6 219	6 219	6 219	6 219	64 806	69 125	73 219	
Budget and treasury office	1 470	1 488	1 542	1 080	987	1 972	2 325	2 325	2 325	2 325	2 325	2 325	22 488	23 659	24 918	
Corporate services	1 017	830	1 446	790	4 632	2 004	2 038	2 038	2 038	2 038	2 038	2 038	22 947	24 920	26 564	
<i>Community and public safety</i>																
Community and social services	1 434	1 105	1 555	1 500	966	1 677	1 856	1 856	1 856	1 856	1 856	1 856	19 371	20 546	21 737	
Sport and recreation	1 361	1 741	1 818	2 698	1 707	2 716	1 889	1 889	1 889	1 889	1 889	1 889	23 373	24 812	25 291	
Public safety	436	417	538	442	459	425	941	941	941	941	941	940	8 362	8 882	9 420	
Housing	105	424	318	1 192	252	952	605	605	605	605	605	605	6 874	7 282	6 689	
Health	818	900	961	1 063	995	1 339	343	343	343	343	343	343	8 137	8 648	9 182	
<i>Economic and environmental services</i>																
Planning and development	1 151	1 444	1 797	1 413	1 733	2 169	2 787	2 787	2 787	2 787	2 787	2 788	26 431	32 001	31 932	
Road transport	770	722	1 210	849	1 098	1 592	1 154	1 154	1 154	1 154	1 154	1 154	13 164	17 925	16 797	
Environmental protection	381	723	587	564	635	577	1 633	1 633	1 633	1 633	1 633	1 634	13 267	14 076	15 136	
<i>Trading services</i>																
Electricity	2 529	3 077	378	4 403	2 385	2 549	3 202	3 202	3 202	3 202	3 202	3 574	34 902	44 634	45 554	
Water	2 309	2 811	360	3 968	1 769	2 108	2 548	2 548	2 548	2 548	2 548	2 920	28 983	38 367	39 942	
Waste water management	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Waste management	220	265	18	435	616	441	654	654	654	654	654	654	5 919	6 268	5 613	
Other	102	58	275	161	110	63	261	261	261	261	261	260	2 335	2 475	2 613	
Total Expenditure - Standard	9 065	9 742	8 816	12 044	12 520	13 148	14 356	14 356	14 356	14 356	14 356	14 729	151 846	173 047	178 609	
Surplus/ (Deficit) 1.	26 016	(3 639)	(1 240)	(1 005)	25 200	1 603	325	325	325	325	325	327	48 890	43 089	44 203	

KZN262 uPhongolo - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Revenue By Source																
Property rates	-	-	2 537	2 537	2 537	2 537	2 153	2 153	2 153	2 153	2 153	2 152	23 064	24 425	25 768	
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	1 920	2 202	2 057	2 092	2 135	2 077	2 341	2 341	2 341	2 341	2 341	2 341	26 529	27 604	29 123	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse	601	654	649	650	650	650	643	643	643	643	643	643	7 710	8 165	8 614	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	71	49	22	50	48	48	184	184	184	184	184	184	1 390	1 471	1 552	
Interest earned - external investments	89	83	59	131	41	102	210	210	210	210	210	210	1 762	1 866	1 968	
Interest earned - outstanding debtors	386	401	400	403	417	413	234	234	234	234	234	1 294	4 885	5 174	5 458	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	8	1	4	5	13	-	61	61	61	61	61	61	398	421	444	
Licences and permits	154	110	178	181	113	92	272	272	272	272	272	(415)	1 775	1 879	1 983	
Agency services	59	41	88	94	64	53	54	54	54	54	54	54	722	764	806	
Transfers recognised - operational	30 594	281	131	214	25 939	1 637	434	434	434	434	434	434	82 749	100 362	101 927	
Other revenue	39	45	54	55	40	35	99	99	99	99	99	99	864	915	965	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue	33 922	3 867	6 180	6 412	31 999	7 645	6 683	6 683	28 031	6 683	6 683	7 056	151 846	173 047	178 609	
Expenditure By Type																
Employee related costs	3 421	3 375	3 824	3 389	3 461	3 687	4 085	4 085	4 085	4 085	4 085	4 084	45 665	48 577	51 665	
Remuneration of councillors	592	592	592	592	592	592	640	640	640	640	640	640	7 393	7 762	8 150	
Debt impairment	-	-	-	-	606	-	141	141	141	141	141	142	1 454	1 540	1 625	
Depreciation & asset impairment	-	-	-	-	1 890	-	441	441	441	441	441	441	4 536	5 717	6 376	
Finance charges	-	-	-	-	107	-	60	60	60	60	60	60	970	692	578	
Bulk purchases	2 150	2 376	-	3 649	1 564	1 582	1 997	1 997	1 997	1 997	1 997	1 996	23 299	24 673	26 030	
Other materials	96	257	257	515	404	264	1 240	1 240	1 240	1 240	1 240	1 851	9 588	12 634	13 021	
Contracted services	907	924	1 153	2 055	944	2 401	1 478	1 478	1 478	1 478	1 478	1 478	17 251	18 268	17 273	
Grants and subsidies	-	170	174	174	-	433	310	310	310	310	310	73	2 573	7 916	8 351	
Other expenditure	1 900	2 305	2 816	1 670	2 951	3 684	3 966	3 966	3 966	3 966	3 966	3 965	39 119	45 268	45 540	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure	9 065	9 742	8 816	12 044	12 520	13 148	14 356	14 356	14 356	14 356	14 356	14 730	151 846	173 047	178 609	
Surplus/(Deficit)	24 856	(5 875)	(2 636)	(5 632)	19 479	(5 503)	(7 673)	(7 673)	13 675	(7 673)	(7 673)	(7 673)	-	(0)	(0)	
Transfers recognised - capital	1 246	2 236	1 396	4 627	5 722	7 106	4 426	4 426	4 426	4 426	4 426	4 426	48 890	43 089	44 203	
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	26 103	(3 639)	(1 240)	(1 005)	25 200	1 603	(3 247)	(3 247)	18 101	(3 247)	(3 247)	(3 247)	48 890	43 089	44 203	

KZN262 uPhongolo - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows										Budget Year 2014/15										MEDIUM TERM REVENUE AND EXPENDITURE									
R thousands		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year 2015/16	Budget Year +2 2016/17													
Cash Receipts By Source		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget													
Property rates		1 048	557	526	853	949	3 865	4 430	4 430	4 430	4 430	4 430	4 430	4 430	34 375	30 859	31 102												
Property rates - penalties & collection charges		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—												
Service charges - electricity revenue		2 279	1 925	2 188	2 454	1 788	2 078	2 303	2 303	2 303	2 303	2 303	2 303	2 303	26 529	27 201	30 158												
Service charges - water revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—												
Service charges - sanitation revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—												
Service charges - refuse		177	233	208	277	225	132	858	858	858	858	858	858	858	6 399	6 777	7 150												
Service charges - other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—												
Rental of facilities and equipment		4	77	19	85	38	55	185	185	185	185	185	185	185	1 390	1 471	1 552												
Interest earned - external investments		59	83	65	7	6	8	256	256	256	256	256	256	256	1 762	1 866	1 968												
Interest earned - outstanding debtors		—	—	—	—	—	—	—	—	—	—	—	—	—	4 885	5 174	5 458												
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—												
Fines		8	1	4	5	13	—	61	61	61	61	61	61	61	—	—	—												
Licences and permits		154	110	153	173	113	150	268	268	268	268	268	268	268	1 775	1 879	1 983												
Agency services		59	41	64	60	63	55	63	63	63	63	63	63	63	722	764	806												
Transfer receipts - operational		32 272	1 669	—	—	27 132	—	—	—	21 782	—	—	(106)	82 749	100 362	101 927													
Other revenue		44	148	373	59	1 079	89	—	—	—	—	—	—	964	915	965													
Cash Receipts by Source		36 104	4 846	3 600	3 972	31 405	6 431	8 424	8 424	30 206	8 424	8 424	11 587	161 846	177 688	183 514													
Other Cash Flow by Source																													
Transfers receipts - capital		12 000	5 000	—	—	3 500	11 000	7 576	—	9 814	—	—	—	48 890	43 089	44 203													
Contributions & Contributed assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—													
Proceeds on disposal of PPE		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—													
Short term loans		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—													
Borrowing long term/financing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—													
Increase in consumer deposits		—	—	—	—	—	—	—	—	—	2 050	—	—	2 050	450	2 550													
Decrease (Increase) in non-current debtors		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—													
Decrease (increase) other non-current receivables		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—													
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—													
Total Cash Receipts by Source		48 104	9 846	3 600	3 972	34 905	17 431	11 424	16 000	37 020	10 474	8 424	11 587	212 786	221 227	230 267													
Cash Payments by Type																													
Employee related costs		3 421	3 375	3 824	3 389	3 461	3 687	4 085	4 085	4 085	4 085	4 085	4 084	45 665	48 577	51 665													
Remuneration of councillors		592	592	592	592	592	593	639	639	639	639	639	642	7 393	7 762	8 150													
Collection costs		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—													
Interest paid		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—													
Bulk purchases - Electricity		4 589	2 708	—	1 881	—	1 582	2 090	2 090	2 090	2 090	2 090	970	970	692	578													
Bulk purchases - Water & Sewer		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—													
Other materials		96	349	257	515	404	264	1 182	1 182	1 182	1 182	1 182	1 792	9 588	12 634	—													
Contracted services		907	924	1 153	2 055	944	2 401	1 478	1 478	1 478	1 478	1 478	1 478	17 251	18 268	13 021													
Grants and subsidies paid - other municipalities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	17 273													
Grants and subsidies paid - other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—													
General expenses		3 641	2 865	2 551	6 462	1 702	4 881	1 904	1 904	1 904	1 904	1 904	2 573	2 573	7 916	8 351													
Cash Payments by Type		13 245	10 814	8 377	14 894	7 104	13 507	11 378	11 378	11 378	11 378	11 378	15 501	140 334	175 031	46 586													
Other Cash Flows/Payments by Type																													
Capital assets		2 147	2 943	1 396	4 527	4 577	7 106	4 969	4 969	4 969	4 969	4 969	4 969	52 508	45 239	46 753													
Repayment of borrowing		318	318	321	318	318	318	303	303	303	303	303	303	3 730	1 523	1 523													
Other Cash Flows/Payments		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—													
Total Cash Payments by Type		15 710	14 075	10 094	19 739	11 999	20 931	16 650	16 650	16 650	16 650	16 650	20 773	196 571	221 793	219 931													
NET INCREASE/(DECREASE) IN CASH HELD		32 394	(4 229)	(6 493)	(15 766)	22 906	(3 500)	(5 226)	(650)	20 370	(6 176)	(8 226)	(9 188)	16 215	(566)	10 336													
Cash/cash equivalents at the month/year beginning		13 603	45 996	41 767	35 274	19 508	42 414	38 914	33 688	33 037	53 407	47 230	39 004	45 239	29 252	29 252													
Cash/cash equivalents at the month/year end		45 996	41 767	35 274	19 508	42 414	38 914	33 688	33 037	53 407	47 230	39 004	29 818	61 454	29 252	39 589													

KZN262 uPhongolo - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
													Budget Year +1 2015/16		Budget Year +2 2016/17
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget			
Multi-year expenditure appropriation															
Vote 1 - Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sports and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Planning and Development	1 246	2 236	1 608	3 935	2 436	4 334	3 428	3 428	3 428	175	175	175	525	-	-
Vote 8 - Roads Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Water Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	1 246	2 236	1 608	3 935	4 870	8 034	4 406	4 406	4 406	4 581	4 581	4 582	48 890	43 089	44 203
Single-year expenditure appropriation															
Vote 1 - Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	111	-	10	466	21	6	-	-	-	130	-	70	70	-	-
Vote 4 - Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sports and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Roads Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Water Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	111	-	10	466	21	122	-	-	164	1 630	115	979	3 618	2 150	2 550
Total Capital Expenditure	1 357	2 236	1 618	4 401	4 891	8 156	4 406	4 406	4 570	6 211	4 696	5 561	52 508	45 239	46 753

KZN262 uPhongolo - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) -

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																
Capital Expenditure - Standard																
Governance and administration	111	-	10	466	21	6	-	-	-	200	-	204	1 019	-	-	
Executive and council	-	-								70		(70)	-	-	-	
Budget and treasury office	-				21	6	-	-	-	130	-	108	266	-	-	
Corporate services	111		10	466								166	753	-	-	
Community and public safety	-	-	-	-	-	115	-	-	82	175	290	880	1 542	-	-	
Community and social services	-										115	-	115	-	-	
Sport and recreation	-					115			82	175	175	175	607	-	-	
Public safety	-											705	820	-	-	
Housing	-											-	-	-	-	
Health	-											-	-	-	-	
Economic and environmental services	1 246	2 236	1 608	3 935	2 436	4 334	3 428	3 428	3 510	4 928	3 428	3 429	37 947	28 539	31 753	
Planning and development	1 246	2 236	1 608	3 935	2 436	4 334	3 428	3 428	3 510	3 428	3 428	3 429	36 447	28 539	29 203	
Road transport	-									1 500	-	-	1 500	-	2 550	
Environmental protection	-											-	-	-	-	
Trading services	-	-	-	-	2 433	3 700	978	978	978	978	978	978	12 000	16 700	15 000	
Electricity	-				2 433	3 700	978	978	978	978	978	978	12 000	15 000	15 000	
Water	-											-	-	-	-	
Waste water management	-											-	-	-	-	
Waste management	-											-	-	1 700	-	
Other	-											-	-	-	-	
Total Capital Expenditure - Standard	1 357	2 236	1 618	4 401	4 891	8 156	4 406	4 406	4 570	6 281	4 696	5 491	52 508	45 239	46 753	

KZN262 uPhongolo - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

R2022 umhongo - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -											
Description	Budget Year 2014/15									Budget Year	Budget Year
	Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure	22 018	-	-	-	-	2 298	-	2 298	24 316	24 000	33 203
Infrastructure - Road transport	10 018	-	-	-	-	-	-	-	10 018	9 000	21 203
Roads, Pavements & Bridges	10 018	-	-	-	-	-	-	-	10 018	9 000	21 203
Storm water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	12 000	-	-	-	-	-	-	-	12 000	15 000	12 000
Generation	-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	12 000	-	-	-	-	-	-	-	12 000	15 000	12 000
Street Lighting	-	-	-	-	-	-	-	-	12 000	15 000	12 000
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	2 298	-	2 298	2 298	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	2 298	-	2 298	2 298	-	-
Community	10 311	-	-	-	-	7 018	(1 000)	6 018	16 329	9 918	-
Parks & gardens	-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia	4 275	-	-	-	-	525	(1 000)	(475)	3 800	4 118	-
Swimming pools	-	-	-	-	-	-	-	-	-	-	-
Community halls	5 363	-	-	-	-	-	-	-	5 363	3 400	-
Libraries	40	-	-	-	-	-	-	-	40	-	-
Recreational facilities	633	-	-	-	-	-	-	-	633	2 400	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	6 493	-	6 493	6 493	-	-
Social rental housing	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Other assets	15 762	-	-	-	-	785	(12 608)	(11 823)	3 939	2 150	2 550
General vehicles	1 965	-	-	-	-	-	(465)	(465)	1 500	450	1 200
Specialised vehicles	550	-	-	-	-	-	-	-	550	-	-
Plant & equipment	4 188	-	-	-	-	-	(3 939)	(3 939)	249	1 700	1 350
Computers - hardware/equipment	75	-	-	-	-	-	177	177	252	-	-
Furniture and other office equipment	134	-	-	-	-	-	124	124	258	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	8 850	-	-	-	-	785	-	785	765	-	-
Other Buildings	-	-	-	-	-	-	(8 505)	(8 505)	345	-	-
Other Land	-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	48 091	-	-	-	-	10 101	(13 608)	(3 507)	44 584	36 068	35 753
Specialised vehicles	550	-	-	-	-	-	-	-	550	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Fire	550	-	-	-	-	-	-	-	550	-	-
Conservancy	-	-	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-	-	-

KZN262 uPhongolo - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure	7 500	-	-	-	-	-	-	-	7 500	9 171	11 000
Infrastructure - Road transport	7 500	-	-	-	-	-	-	-	7 500	9 171	8 000
Roads, Pavements & Bridges	7 500	-	-	-	-	-	-	-	7 500	9 171	8 000
Storm water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-	-	3 000
Transmission & Reticulation	-	-	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-	-	3 000
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-	-	-
Parks & gardens	-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia	-	-	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Other assets	745	-	-	-	-	-	(321)	(321)	424	-	-
General vehicles	-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment	700	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	45	-	-	-	-	-	(700)	(700)	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	379	379	424	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	8 245	-	-	-	-	-	(321)	(321)	7 924	9 171	11 000
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-	-	-

KZN262 uPhongolo - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7	8	9	10	11	12	13	14		
Repairs and maintenance expenditure by Asset Class/Sub-class	A1	B	C	D	E	F	G	H			
Infrastructure	10 182	-	-	-	-	-	610	610	10 793	15 652	13 996
Infrastructure - Road transport	8 075	-	-	-	-	-	-	-	8 075	10 236	8 820
Roads, Pavements & Bridges	7 993	-	-	-	-	-	-	-	7 993	10 149	8 728
Storm water	82	-	-	-	-	-	-	-	82	87	92
Infrastructure - Electricity	2 107	-	-	-	-	-	610	610	2 718	5 416	5 175
Generation	521	-	-	-	-	-	-	-	521	552	582
Transmission & Reticulation	1 479	-	-	-	-	-	610	610	2 089	4 750	4 473
Street Lighting	108	-	-	-	-	-	-	-	108	114	120
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-	-	-
Parks & gardens	-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia	-	-	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Other assets	2 358	-	-	-	-	-	-	-	2 358	4 233	4 466
General vehicles	1 192	-	-	-	-	-	-	-	1 192	1 262	1 331
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment	44	-	-	-	-	-	-	-	44	47	49
Computers - hardware/equipment	50	-	-	-	-	-	-	-	50	53	56
Furniture and other office equipment	5	-	-	-	-	-	-	-	5	0	0
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-	-	-
Other Buildings	1 000	-	-	-	-	-	-	-	1 000	2 800	2 954
Other Land	67	-	-	-	-	-	-	-	67	71	75
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)	-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	12 540	-	-	-	-	-	610	610	13 150	19 885	18 461
Specialised vehicles	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-	-	-

KZN262 uPhongolo - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Budget Year 2014/15										Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H			
Depreciation by Asset Class/Sub-class												
Infrastructure	3 316	-	-	-	-	-	-	-	3 316		4 150	5 015
Infrastructure - Road transport	2 796	-	-	-	-	-	-	-	2 796		3 599	4 434
Roads, Pavements & Bridges	2 796	-	-	-	-	-	-	-	2 796		3 599	4 434
Storm water	-	-	-	-	-	-	-	-	-		-	-
Infrastructure - Electricity	520	-	-	-	-	-	-	-	520		551	582
Generation	-	-	-	-	-	-	-	-	-		-	-
Transmission & Retention	520	-	-	-	-	-	-	-	520		551	582
Street Lighting	-	-	-	-	-	-	-	-	-		-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-		-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-		-	-
Water purification	-	-	-	-	-	-	-	-	-		-	-
Retention	-	-	-	-	-	-	-	-	-		-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-		-	-
Retention	-	-	-	-	-	-	-	-	-		-	-
Sewerage purification	-	-	-	-	-	-	-	-	-		-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-		-	-
Refuse	-	-	-	-	-	-	-	-	-		-	-
Transportation	-	-	-	-	-	-	-	-	-		-	-
Gas	-	-	-	-	-	-	-	-	-		-	-
Other	-	-	-	-	-	-	-	-	-		-	-
Community	-	-	-	-	-	-	-	-	-		-	-
Parks & gardens	-	-	-	-	-	-	-	-	-		-	-
Sports Fields & stadia	-	-	-	-	-	-	-	-	-		-	-
Swimming pools	-	-	-	-	-	-	-	-	-		-	-
Community halls	-	-	-	-	-	-	-	-	-		-	-
Libraries	-	-	-	-	-	-	-	-	-		-	-
Recreational facilities	-	-	-	-	-	-	-	-	-		-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-		-	-
Security and policing	-	-	-	-	-	-	-	-	-		-	-
Buses	-	-	-	-	-	-	-	-	-		-	-
Clinics	-	-	-	-	-	-	-	-	-		-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-		-	-
Cemeteries	-	-	-	-	-	-	-	-	-		-	-
Social rental housing	-	-	-	-	-	-	-	-	-		-	-
Other	-	-	-	-	-	-	-	-	-		-	-
Heritage assets	-	-	-	-	-	-	-	-	-		-	-
Buildings	-	-	-	-	-	-	-	-	-		-	-
Other	-	-	-	-	-	-	-	-	-		-	-
Investment properties	-	-	-	-	-	-	-	-	-		-	-
Housing development	-	-	-	-	-	-	-	-	-		-	-
Other	-	-	-	-	-	-	-	-	-		-	-
Other assets	1 201	-	-	-	-	-	-	-	1 201		1 272	1 343
General vehicles	155	-	-	-	-	-	-	-	155		164	173
Specialised vehicles	-	-	-	-	-	-	-	-	-		-	-
Plant & equipment	192	-	-	-	-	-	-	-	192		204	215
Computers - hardware/equipment	42	-	-	-	-	-	-	-	42		44	46
Furniture and other office equipment	74	-	-	-	-	-	-	-	74		79	83
Abattoirs	-	-	-	-	-	-	-	-	-		-	-
Markets	-	-	-	-	-	-	-	-	-		-	-
Civic Land and Buildings	607	-	-	-	-	-	-	-	607		643	678
Other Buildings	-	-	-	-	-	-	-	-	-		-	-
Other Land	-	-	-	-	-	-	-	-	-		-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-		-	-
Other	131	-	-	-	-	-	-	-	131		139	146
Agricultural assets	-	-	-	-	-	-	-	-	-		-	-
List sub-class	-	-	-	-	-	-	-	-	-		-	-
Biological assets	-	-	-	-	-	-	-	-	-		-	-
List sub-class	-	-	-	-	-	-	-	-	-		-	-
Intangibles	18	-	-	-	-	-	-	-	18		18	18
Computers - software & programming	18	-	-	-	-	-	-	-	18		18	18
Other (list sub-class)	-	-	-	-	-	-	-	-	-		-	-
Total Depreciation to be adjusted	4 536	-	-	-	-	-	-	-	4 536		5 441	6 376
Specialised vehicles	-	-	-	-	-	-	-	-	-		-	-
Refuse	-	-	-	-	-	-	-	-	-		-	-
Fire	-	-	-	-	-	-	-	-	-		-	-
Conservancy	-	-	-	-	-	-	-	-	-		-	-
Ambulances	-	-	-	-	-	-	-	-	-		-	-

KZN262 uPhongolo - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Municipal Voted/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2014/15		Budget Year +1 2015/16		Budget Year +2 2016/17	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand			3	6	4	4	5						
Parent municipality:													
Sports & Recreation	Sports Facility - Ncolshane			Yes	Community	sportsfields & stadia		-	525	-	-	-	-
Planning & Development	Flea Market			Yes	Other Assets	Markets		-	785	-	-	-	-
Planning & Development	Imbube Cultural Village			Yes	Community	recreational facilities		-	6 493	-	-	-	-
Planning & Development	Sub-rank			Yes	Infrastructure - Road transport	Pavements & Bridges		-	2 298	-	-	-	-

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

uPhongolo Municipality

CERTIFICATION

QUALITY CERTIFICATE – FEBRUARY 2015

I, M R Mthethwa, the acting municipal manager of uPhongolo Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documents are consistent with the Integrated Development Plan of the municipality.



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M R MTHETHWA
(ACTING MUNICIPAL MANAGER)

DATE: 26 February 2015